

Columbia Gas of Pennsylvania, Inc.
2016 General Rate Case
Docket No. R-2016-2529660
Standard Filing Requirements
Exhibits 5-12
Volume 3 of 10

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2015

	\$
Annual Depreciation Accruals related to Gas Plant in Service at November 30, 2015	42,912,688
Plus: 5 Year Amortization of Negative Net Salvage at November 30, 2015	<u>4,638,622</u>
Total	<u><u>47,551,310</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2015

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2015 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.2	RIGHTS-OF-WAY	SQUARE *	1,932	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5 *	3,190,889	815,948	2,374,941	251,914	7.89	9.4
WELLS								
352	CONSTRUCTION	SQUARE *	799,134	799,118	16	2	0.00	8.0
352	EQUIPMENT	45-S2.5 *	168,680	168,680	0	0	-	-
	TOTAL ACCOUNT 352		967,813	967,798	16	2		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE *	206,941	206,932	9	1	0.00	9.6
353	LINES	50-S1.5 *	405,288	405,288	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	50-R2.5 *	864,752	629,878	234,874	25,371	2.93	9.3
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5 *	123,010	123,010	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		5,760,825	3,150,785	2,609,841	277,288	4.81	
DISTRIBUTION PLANT								
LAND AND LAND RIGHTS								
374.4	LAND RIGHTS	65-R3	2,356,007	638,692	1,717,315	40,771	1.73	42.1
374.5	RIGHTS-OF-WAY	75-S4	3,233,104	1,555,059	1,678,045	42,628	1.32	39.4
	TOTAL ACCOUNT 374		5,589,111	2,193,751	3,395,360	83,399	1.49	
STRUCTURES AND IMPROVEMENTS								
375.34	MEASURING AND REGULATING	60-R1.5	3,619,402	852,297	2,767,105	79,574	2.20	34.8
375.6	INDUSTRIAL MEASURING AND REGULATING	50-R1.5	87,670	72,496	15,174	922	1.05	16.5
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1 *	4,597,310	1,581,304	3,016,005	132,314	2.88	22.8
	OTHER BUILDINGS	33-S1	1,987,208	676,147	1,311,061	60,735	3.06	21.6
	TOTAL ACCOUNT 375.70		6,584,519	2,257,451	4,327,066	193,049	2.93	
375.8	COMMUNICATION STRUCTURES	50-R2	16,515	6,173	10,342	335	2.03	30.9
	TOTAL ACCOUNT 375		10,308,105	3,188,417	7,119,687	273,880	2.66	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2015

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL ACCRUAL		COMPOSITE
			AS OF NOVEMBER 30, 2015 (3)	RESERVE (4)	BOOK ACCRUAL (5)	AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
376	MAINS							
	CAST IRON	72-R1.5 *	531,679	480,871	50,808	6,128	1.15	8.3
	BARE STEEL	72-R1.5 *	69,144,065	60,545,733	8,598,332	917,650	1.33	9.4
	OTHER	72-R1.5	1,033,342,815	128,406,502	904,936,313	20,546,900	1.99	44.0
	TOTAL ACCOUNT 376		1,103,018,559	189,433,106	913,585,453	21,470,678	1.95	
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5	32,549,971	6,386,761	26,163,210	1,120,905	3.44	23.3
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2.5	141,117	88,433	52,684	4,704	3.33	11.2
380	SERVICES							
	BARE STEEL	50-R0.5 *	924,381	790,151	134,230	17,066	1.85	7.9
	OTHER	50-R0.5	409,697,801	100,368,364	309,329,437	11,780,140	2.88	26.3
	TOTAL ACCOUNT 380		410,622,182	101,158,515	309,463,667	11,797,206	2.87	
381	METERS	43-S1.5	35,087,262	14,892,010	20,195,252	872,308	2.49	23.2
381	METERS - AMR	15-S2.5	23,368,944	6,856,655	16,512,289	1,751,702	7.50	9.4
382	METER INSTALLATIONS	55-R2.5	35,055,628	11,317,669	23,737,959	680,889	1.94	34.9
383	HOUSE REGULATORS	40-S2	10,737,767	3,331,440	7,406,327	276,188	2.57	26.8
384	HOUSE REGULATOR INSTALLATIONS	35-S3	3,864,772	2,903,241	961,531	68,743	1.78	14.0
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	6,281,253	2,716,955	3,564,298	259,212	4.13	13.8
	OTHER EQUIPMENT							
387	GENERAL	30-R0.5	133,851	63,150	70,701	6,756	5.05	10.5
387.4	CUSTOMER INFORMATION SERVICES	25-R2.5	4,334,343	612,361	3,721,982	226,422	5.22	16.4
387.5	GPS EQUIPMENT	10-S3	2,053,366	63,040	1,990,326	253,545	12.35	7.8
	TOTAL ACCOUNT 387		6,521,560	738,551	5,783,009	486,723	7.46	
	TOTAL DISTRIBUTION PLANT		1,683,146,233	345,205,504	1,337,940,726	39,146,537	2.33	
	GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	40-R2.5	49,821	49,821	0	0	0.00	0.0
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,470,110	1,735,919	734,191	54,163	2.19	13.6
391.11	EQUIPMENT	15-SQ	24,427	12,632	11,795	1,115	4.56	10.6
391.12	INFORMATION SYSTEMS	5-SQ	3,416,995	1,943,844	1,473,151	576,700	16.88	2.6
	TOTAL ACCOUNT 391		5,911,532	3,692,395	2,219,137	631,978	10.69	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2015

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
			AS OF NOVEMBER 30, 2015 (3)			AMOUNT (6)	RATE (7)=(6)/(3)	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	97,533	54,631	42,902	9,103	9.33	4.7
393	STORES EQUIPMENT	20-SQ	16,675	16,675	0	0	0.00	0.0
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394	EQUIPMENT	25-SQ	12,689,024	5,310,787	7,378,237	467,453	3.68	15.8
394.12	CNG FACILITIES	12-S1.5	1,953,498	1,953,091	407	172	0.01	2.4
	TOTAL ACCOUNT 394		14,642,521	7,263,878	7,378,644	467,625	3.19	
395	LABORATORY EQUIPMENT	20-SQ	50,661	32,343	18,318	2,680	5.29	6.8
396	POWER OPERATED EQUIPMENT	12-L3	1,435,493	1,384,199	51,294	13,914	0.97	3.7
	COMMUNICATION EQUIPMENT							
397.1	TELEPHONE	10-SQ	329,299	307,765	21,534	21,534	6.54	1.0
397.5	TELEMETERING	17-R3	798,398	598,594	199,804	48,888	6.12	4.1
	TOTAL ACCOUNT 397		1,127,697	906,359	221,338	70,422	6.24	
398	MISCELLANEOUS EQUIPMENT	15-SQ	493,217	166,596	326,621	28,706	5.82	11.4
	TOTAL GENERAL PLANT		23,825,149	13,566,897	10,258,254	1,224,428	5.14	
	SUBTOTAL DEPRECIABLE PLANT		1,712,732,007	361,923,186	1,350,808,821	40,648,253	2.37	
	AMORTIZABLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT		22,446,879	7,048,270	15,398,609	2,232,147	**	
362.1	ENVIRONMENTAL REMEDIATION			(545,874)				
374.2	LAND, OTHER DISTRIBUTION SYSTEMS		477,118	210,205				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		1,673,890	948,691	725,199	32,288	**	
	SUBTOTAL AMORTIZABLE PLANT		24,597,887	7,661,292	16,123,808	2,264,435		
	NONDEPRECIABLE PLANT		172,413					
	TOTAL GAS PLANT		1,737,502,307	369,584,478	1,366,932,629	42,912,688		

* Indicates the use of an interim survivor curve and retirement date.

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. SUMMARY OF COST OF REMOVAL AND GROSS SALVAGE
AND AMORTIZATION OF EXPERIENCED NET SALVAGE

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2010	5,366,925	145,320	(5,221,605)
2011	5,725,389	53,234	(5,672,155)
2012	3,151,214	25,333	(3,125,881)
2013	2,838,110	157,757	(2,680,353)
2014	<u>6,493,118</u>	<u>0</u>	<u>(6,493,118)</u>
Total	23,574,756	381,645	(23,193,112)
Five Year Amortization of Negative Net Salvage			(4,638,622)

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 Ill. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

35. Submit a schedule showing Gross Receipts Tax Base used in computing Pennsylvania Gross Receipts Tax Adjustment.

Response:

Not Applicable

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

50. Provide a schedule of federal and Pennsylvania taxes, other than income taxes, calculated on the basis of test year per books, pro forma at present rates, and pro forma at proposed rates, to include the following categories:
- a. social security
 - b. unemployment.
 - c. capital stock.
 - d. public utility realty.
 - e. P.U.C. assessment.
 - f. other property.
 - g. any other appropriate categories.

Response: Refer to Exhibit No. 6, Schedule 2, Pages 2 through 5.

Columbia Gas Pennsylvania, Inc.
Statement of Projected Taxes Other Than Income Taxes at Present Rates
Twelve Months Ended November 30, 2015

Line No.	<u>Description</u>	Per Books Twelve Months Ended <u>Nov. 30, 2015</u> \$	<u>Adjustments</u> \$	Normalized Twelve Months Ended <u>Nov. 30, 2015</u> \$
1	FICA	2,116,263	97,409	2,213,672
2	FUTA & SUTA	164,608	0	164,608
3	Property Tax	550,626	30,071	580,697
4	Capital Stock	230,704	(24,219)	206,485
5	License and Franchise	7,343	0	7,343
6	Sales and Use	(324,996)	324,996	0
7	Other	8,749	0	8,749
8	Total Taxes Other Than Income Taxes	<u>2,753,297</u>	<u>428,257</u>	<u>3,181,554</u>

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Increase In FICA Tax
Twelve Months Ended November 30, 2015

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> \$	<u>Reference</u>
<u>HTY Experience Ratio Calculation</u>			
1	Labor charged to O&M per Books	29,431,685	Exh 4, Sch 1, Pg 2, Ln 1+2
2	Total FICA charged per Books	<u>2,116,263</u>	Exh 6, Sch 2, Pg 2
3	FICA Experience Factor	7.1904%	Ln 2 / Ln 1
<u>HTY FICA Adjustment</u>			
4	O&M Payroll Adjustment	1,605,711	Exh 4, Sch 1, Pg 2, Ln 1
5	O&M Incentive Compensation Adjustment	<u>(251,009)</u>	Exh 4, Sch 1, Pg 2, Ln 2
6	Total O&M Payroll & Incentive Adjustment	1,354,702	Ln 4 + Ln 5
7	Annualized Payroll Tax FICA Adjustment	<u><u>97,409</u></u>	Ln 6 x Ln 3

Columbia Gas Pennsylvania, Inc.
 Taxes Other Than Income Taxes
 To Annualized Increase In Property Tax
 Twelve Months Ended November 30, 2015

<u>Line No.</u>	<u>Description</u>		<u>Annualized Nov. 30, 2015 \$</u>
1	2014 PURTA Tax on property as of 12/31/2014		160,257
2	Locally Assessed PA Property Tax - Latest Paid		11,459
3	WV Tax Year as of 12/31/2014 Assessed Value on Stored Gas	20,600,741	
4	2014 WV Tax Year Effective Tax Rate	<u>0.01985273</u>	
5	Annualized WV Property Tax on Stored Gas		<u>408,981</u>
6	Total Property Tax Expense - Annualized	Line 1 + Line 2 + Line 5	580,697
7	Property Tax Expense - Per Books		<u>550,626</u>
8	Total Property Tax Adjustment	Line 6 - Line 7	<u><u>30,071</u></u>

Columbia Gas Pennsylvania, Inc.
 Taxes Other Than Income Taxes
 To Annualized Increase In Capital Stock Tax
 Twelve Months Ended November 30, 2015

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Annualized Nov. 30, 2015 \$</u>
1	Capital Stock Value - Per 2014 Return		471,910,026
2	Allocating Percentage - Per 2014 Return		0.972338
3	Capital Stock Taxable Value - Per 2014 Return	Line 1 x Line 2	<u>458,856,051</u>
4	2015 Capital Stock Tax Rate		0.00045
5	Annualized Capital Stock Tax	Line 3 x Line 4	<u>206,485</u>
6	Capital Stock Tax Expense - Per Books		<u>230,704</u>
7	Total Capital Stock Tax Adjustment	Line 5 - Line 6	<u><u>(24,219)</u></u>

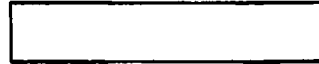
COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

48. Provide a copy of the latest capital stock tax report and the latest capital stock tax settlement.

Response:

See pages 2 through 20 for a copy of the latest capital stock tax report.
The 2014 capital stock tax settlement has not been received yet.

1010014199



DEPARTMENT USE ONLY

RCT-101 (08-14) PAGE 1 OF 6
PA CORPORATE TAX REPORT 2014

A A = 1120 B = 1120S C = 1120C D = 1120F E = 1120H F = 1085 G = 1040 H = Other

STEP A

Tax Year Beginning **XX 01012014** -Tax Year Ending **XX 12312014**

STEP B

Amended Report	XX	N	52-53 Week Filer	XX	N	First Report	XX	N
Federal Extension Granted	XX	Y	Address Change	XX	Y	KOZ/EIP/SDA Credit	XX	N
Regulated Inv. Co./ Sub Paragraph 18	XX	N	Change Fed Group	XX	N	File Period Change	XX	N

STEP C

Revenue ID	XX	1000666779	Parent Corporation EIN	352108946
Federal EIN	XX	251100252		
Business Activity Code	XX	221210		
Corporation Name	XX	COLUMBIA GAS OF PENNSYLVANIA, INC.		
Address Line 1	XX	290 W. NATIONWIDE BLVD.		
Address Line 2	XX			
City	XX	COLUMBUS		
State	XX	OH		
ZIP	XX	43215		

USE WHOLE DOLLARS ONLY

STEP E:

STEP D	A. Tax Liability from Tax Report (can not be less than zero)	B. Estimated Payments & Credits on Deposit	C. Restricted Credits	Payment Due/Overpayment Calculation: A minus B minus C See Instructions.
CS/FF	307434	0	0	307434
LOANS	0	0	0	0
CNI	5281285	1059000	0	4222285
TOTAL	5588719	1059000	0	4529719

STEP F: Transfer/Refund Method (See instructions.)

E-File Opt Out (See instructions.) N

- Transfer: Amount to be credited to the next tax year after offsetting all unpaid liabilities
- Refund: Amount to be refunded after offsetting all unpaid liabilities

STEP G: Corporate Officer (Sign affirmation below)

NAME Charles Mannix
 PHONE 6144606278
 EMAIL CAMANNIX@NISOURCE.COM

FORM 1062
 BARCODE 0000

4Y4623 2.000

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Corporate Officer Signature		Date	8/2/15
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1010014299

REVENUE ID 1000666779
 TAX YEAR END 12312014 NAME COLUMBIA GAS OF PENNSYLVAN
 RCT-101 PAGE 2 OF 6 PA CORPORATE TAX REPORT 2014

SECTION A: CS/FF

OLDEST PERIOD FIRST	TAX PERIOD BEGINNING	TAX PERIOD ENDING	BOOK INCOME			
YEAR 1	01012010	12312010	49191510	Investment in LLC	XX	N
YEAR 2	01012011	12312011	41538857	Holding Company	XX	N
YEAR 3	01012012	12312012	46707371	Family Farm	XX	N
YEAR 4	01012013	12312013	56107217			
YEAR 5						
YEAR 6						
YEAR 7						
CUR YR	01012014	12312014	63070380			

USE WHOLE DOLLARS ONLY

- | | | |
|------------------------------------------------------------------------------------------------------------------------------------------|----|-----------|
| 2. TOTAL BOOK INCOME (sum of income for all tax periods up to, but not over 5 years total) | 2 | 256615335 |
| 3. DIVISOR (in years and in part years rounded to three decimal places) See Instructions. | 3 | 5.000 |
| 4. Divide Line 2 by Line 3. | 4 | 51323067 |
| 5. AVERAGE BOOK INCOME - Enter Line 4, or if Line 4 is less than zero enter "0". | 5 | 51323067 |
| 6. Divide Line 5 by 0.095. | 6 | 540242811 |
| 7. Shareholders' equity at the END of the current period | 7 | 538529653 |
| 8. Shareholders' equity at the BEGINNING of the current period | 8 | 474866816 |
| 9. If Line 7 is more than twice as great or less than half as much as Line 8, add Lines 7 and 8 and divide by 2. Otherwise enter Line 7. | 9 | 538529653 |
| 10. NET WORTH - Enter Line 9, or if Line 9 is less than zero enter "0". | 10 | 538529653 |
| 11. Multiply Line 10 by 0.75. | 11 | 403897240 |
| 12. Add Lines 6 and 11. | 12 | 944140051 |
| 13. Divide Line 12 by 2. | 13 | 472070026 |
| 14. Valuation deduction | 14 | -160000 |
| 15. CAPITAL STOCK VALUE - Line 13 minus Line 14, but not less than zero. If 100% taxable, enter Line 15 on Line 17. | 15 | 471910026 |
| 16. Proportion of taxable assets or apportionment proportion (from Schedule A-1, Line 5) | 16 | 0.972338 |
| 17. TAXABLE VALUE - Multiply Line 15 by Line 16. If less than zero, enter "0". | 17 | 458856051 |
| 18. CAPITAL STOCK/FOREIGN FRANCHISE TAX - Multiply Line 17 by 0.00067. | 18 | 307434 |

Total Beginning of
 Taxable Year Assets 1619054475

Total End of Taxable
 Year Assets 1787349455

4Y4664 2.000



1010014299

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REVENUE ID 1000666779
 TAX YEAR END 12312014 NAME COLUMBIA GAS OF PENNSYLVAN
 RCT-101 PAGE 3 OF 6 PA CORPORATE TAX REPORT 2014

SECTION B: Bonus Depreciation

1. Current year fed. deprec. of 168k prop.	1	88576785	Business Trust	XX	N
2. Current year adj. for disp. of 168k prop.	2	1614429	Solicitation Only	XX	N
3. Other adjustments	3	0	Single-Member LLC	XX	N
(Attach schedule C-3 if claiming bonus depreciation.)			Multi-Member LLC	XX	N
			PA S Corporation	XX	N
			Taxable Built-in Gains	XX	N

USE WHOLE DOLLARS ONLY

SECTION C: CORPORATE NET INCOME TAX

1. Income or loss from federal return on a separate-company basis	1	1666574
2. DEDUCTIONS:		
A. Corporate dividends received (from Schedule C-2, Line 6)	2A	0
B. Interest on U.S. securities (GROSS INT less EXPENSES)	2B	0
C. Curr yr. addtl. PA deprec. plus adjust. for sale (Attach Schedule C-3.)	2C	8062941
D. Other (Attach schedule.) See Instructions.	2D	0
TOTAL DEDUCTIONS - Sum of A through D	2	8062941
3. ADDITIONS:		
A. Taxes imposed on or measured by net income (Attach schedule.)	3A	5831861
B. Tax preference items (Attach copy of federal Form 4626.)	3B	0
C. Employment incentive payment credit adjustment (Attach Schedule W.)	3C	0
D. Current year bonus depreciation (Attach Schedule C-3.)	3D	73530258
E. Other (Attach schedule.) See Instructions.	3E	0
TOTAL ADDITIONS - Sum of A through E	3	79362119
4. Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3)	4	72965752
5. Total nonbusiness income or loss (Attach form REV-934.)	5	0
6. Income or loss to be apportioned (Line 4 minus Line 5)	6	72965752
7. Apportionment proportion (from Schedule C-1, Line 5)	7	0.966037
8. Income or loss apportioned to PA (Line 6 times Line 7)	8	70487616
9. Nonbusiness income or loss allocated to PA	9	0
10. Taxable income or loss after apportionment (Line 8 plus Line 9)	10	70487616
11. Total net operating loss deduction (from RCT-103)	11	17621904
12. PA taxable income or loss (Line 10 minus Line 11)	12	52865712
13. Corporate net income tax (Line 12 times 9.99%; if Line 12 is less than zero, enter "0")	13	5281285

4Y4665 2.000



1010014399

1010014399

1010014499

REVENUE ID 1000666779
 TAX YEAR END 12312014 NAME COLUMBIA GAS OF PENNSYLVAN
 RCT-101 PAGE 4 OF 6 PA CORPORATE TAX REPORT 2014

IMPORTANT: For tax years beginning on or after Jan. 1, 2014, do not complete Section D: Loans Tax.
SECTION D: LOANS TAX

1. Foreign corporations only...Did this corporation have a fiscal officer resident in Pennsylvania? XX
2. Did this corporation have indebtedness outstanding to individual residents and/or partnerships resident in Pennsylvania? XX
3. Did this corporation have indebtedness outstanding held by a trustee, agent or guardian for a resident individual taxable in its own right or by an executor or administrator of an estate wherein the decedent was a resident of Pennsylvania? XX

List outstanding indebtedness. Attach a separate schedule if additional space is needed.

Interest Amount	Interest Rate	Taxable Value	Taxable Indebtedness	Loans Tax
			XX	
				XX

SCHEDULE A-1: Apportionment Schedule For Capital Stock/Foreign Franchise Tax (Include Form RCT-102, RCT-105 or RCT-106.)

Three Factor				Single Factor			
Property - PA	1 A	1525558653	1 C	0.950976	Numerator	4 A	0
Property - Total	1 B	1604203452			Denominator	4 B	0
Payroll - PA	2 A	46197355	2 C	1.000000			
Payroll - Total	2 B	46197355					
Sales - PA	3 A	568148526	3 C	0.966037	Apportionment Proportion	5	0.972338
Sales - Total	3 B	568122909					

SCHEDULE C-1: Apportionment Schedule For Corporate Net Income Tax (Include Form RCT-106.) *

Three Factor				Single Factor			
Property - PA	1 A	0	1 D	00.000000	Numerator	4 A	0
Property - Total	1 B	0			Denominator	4 B	0
Payroll - PA	2 A	0	2 D	00.000000			
Payroll - Total	2 B	0					
Sales - PA	3 A	568148526	3 D	00.966037	Apportionment Proportion	5	0.966037
Sales - Total	3 B	568122909					

* Refer to the instructions in the CT-1 PA Corporation Tax Booklet (REV-1200) found at www.revenue.state.pa.us.



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REVENUE ID 1000666779
 TAX YEAR END 12312014 NAME COLUMBIA GAS OF PENNSYLVAN
 RCT-101 PAGE 5 OF 6 PA CORPORATE TAX REPORT 2014

SECTION E: CORPORATE STATUS CHANGES

Final Report XX N

PA Corporations:

Did you ever transact business anywhere? XX N If yes, enter date all business activity ceased XX

Did you hold assets anywhere? XX N If yes, enter date of final disposition of assets* XX

Foreign Corporations:

Did you ever transact business in PA? XX N If yes, enter date PA business activity ceased XX

Did you hold assets in PA? XX N If yes, enter date of final disposition of PA assets* XX

*Schedule of Disposition of Assets must be completed and filed with this report.

Has the corporation sold or transferred in bulk 51 percent or more of any class of assets? (See instructions.) XX N
 If yes, enter the following information. (Attach a separate schedule if additional space is needed.)

Purchaser Name XX
 Address Line 1 XX
 Address Line 2 XX
 City XX
 State XX
 ZIP XX

SECTION F: GENERAL INFORMATION QUESTIONNAIRE

Describe corporate activity in PA PUBLIC UTILITY - NATURAL GAS DISTRIBUTION
 Describe corporate activity outside PA STORAGE OF NATURAL GAS
 Other states in which taxpayer has activity

State of Incorporation XX PA Incorporation Date XX 06231960

1. Does any corporation, individual or other business entity hold all or a majority of the stock of this corporation? XX Y
2. Does this corporation own all or a majority of stock in other corporations? If yes, complete Schedule X. XX Y
3. Is this taxpayer a partnership that elects to file federal taxes as a corporation? XX N
4. Has the federal government changed taxable income as originally reported for any prior period for which reports of change have not been filed in PA? XX N

If yes: First Period End Date: XX Last Period End Date: XX

Accounting Method - Federal Tax Return

A A = Accrual C = Cash O = Other

Other

Accounting Method - Financial Statements

C A = Accrual C = Cash O = Other

Other

4Y4683 2.000



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REVENUE ID 1000666779
TAX YEAR END 12312014 NAME COLUMBIA GAS OF PENNSYLVAN
RCT-101 PAGE 6 OF 6 PA CORPORATE TAX REPORT 2014

SCHEDULE OF REAL PROPERTY IN PA (Attach a separate schedule if additional space is needed.)

Did you own or rent proptry in PA during this filing period? If yes, the below section must be completed. Y

O = Own
R = Rent

Street Address _____ City _____ County KOZIKOEZ

XX 0 TOO NUMEROUS TO DETAIL VARIOUS N
XX
XX
XX

CORPORATE OFFICERS

SSN

Last Name

First Name

MI

(See instructions.)

Must provide all officers.

	SSN	Last Name	First Name	MI
President/Managing Partner	XX	KEMPIC	MARK	R
Vice President	XX	MULPAS	JOSEPH	W
Secretary	XX	SMITH	ROBERT	E
Treasurer/Tax Manager	XX	VAJDA	DAVID	J

PREPARER'S INFORMATION

Mali to Preparer	XX	N
Firm Federal EIN	XX	
Firm Name	XX	
Address Line 1	XX	
Address Line 2	XX	
City	XX	
State	XX	
ZIP	XX	

I affirm under penalties prescribed by law this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Tax Preparer's Signature

Date

INDIVIDUAL PREPARER

PHONE

EMAIL

PTIN/SSN

4Y4666 2.000

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Columbia Gas of Pennsylvania, Inc.

RCT-101, Page 1, Step D, Tax Summary, Payments and Credits Detail

	Cap. Stock Fran.	Loans Tax	Corp. Net Inc.
Applied from REV-855			
Tentative payments			1,059,000.
Payments with extension			
Keystone Opp Zone			
Credits:			
Neighborhood Assist.			
Employment Incentive			
Educational Imp.			
Coal Waste Removal			
Jobs Creation Tax			
Pennsylvania R & D			
Totals			1,059,000.

RCT-103 (06-14) NET OPERATING LOSS SCHEDULE (File with Form RCT-101.)

Tax Year Beginning 01012014 Revenue ID 1000666779
 Tax Year Ending 12312014
 Corporation Name COLUMBIA GAS OF PENNSYLVANIA, INC.

Part A

1. Taxable Income from RCT-101, Section C, Line 10 70487616
 2. Total net operating loss carryforward to current period (Total, Column C below) 203203309
 3. Line 1 multiplied by 0.25. (See Instructions below.) 17621904
 4. Net operating loss deduction allowed for current tax period 17621904

Part B

	(A) Tax Period Beginning	(B) Tax Period Ending	(C) Net Loss Carryforward to Current Period	(D) Amount Deducted (Current Period)	(E) Net Loss Carryforward to Next Period
1			0	0	0
2			0	0	0
3			0	0	0
4			0	0	0
5			0	0	0
6			0	0	0
7			0	0	0
8			0	0	0
9			0	0	0
10			0	0	0
11			0	0	0
12			0	0	0
13			0	0	0
14			0	0	0
15	01012008	12312008	129775503	17621904	112153599
16			0	0	0
17	01012010	12312010	3663502	0	3663502
18	01012011	12312011	69764304	0	69764304
19			0	0	0
20			0	0	0
TOTAL			203203309	17621904	

Use percentage from the Net Operating Loss chart in the CT-1 PA Corporation Tax Booklet (REV-1200) found at www.revenue.state.pa.us.

If Line 3 is 4000000 or less, enter the lesser of Line 1 or Line 2 on Line 4, not to exceed 4000000.
 (use applicable year allowance) (use applicable year allowance)

If Line 3 exceeds 4000000, enter the lesser of Line 2 or Line 3 or Line 4.
 (use applicable year allowance)

4D4645 3.000

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REV-798 CT (05-14)



SCHEDULE C-2 PA DIVIDEND DEDUCTION SCHEDULE

TAX YEAR BEGINNING _____

CORPORATION NAME _____ REVENUE ID _____ TAX YEAR ENDING _____

1	Federal Schedule C, Line (20), Total Deductions	1	
2	Federal Schedule C, Line (16), Foreign Dividend Gross-Up (Section 78)	2	
3	Dividends from less-than-20-percent-owned foreign corporations listed on Lines (13) and (14) of federal Schedule C x 70 percent - 0.70	3	
4	Dividends from 20-percent-or-more-owned foreign corporations listed on Lines (13) and (14) of federal Schedule C x 80 percent - 0.80	4	
5	Dividends listed on Lines (13) and (14) of federal Schedule C from foreign corporations that meet the "80 percent voting and value test" of IRC § 1504(a)(2) and otherwise would qualify for 100 percent deduction under IRC § 243(a)(3) if they were a domestic corporation. Do not list any amounts included in Item 4.	5	
6	Total PA Dividend Deduction - Add Lines 1, 2, 3, 4 and 5. Enter this amount at Section C, Line (2A) on RCT-101.	6	

SCHEDULE X

Taxpayers completing this schedule must provide beginning and ending consolidating schedules reflecting the activity of all members of the consolidated group, along with all consolidations and eliminations.

TAX YEAR BEGINNING 01/01/2014

CORPORATION NAME Columbia Gas of Pennsylvania, Inc. REVENUE ID 1000666779 TAX YEAR ENDING 12/31/2014

Name	File in PA	Revenue ID	EIN
COLUMBIA GAS OF PA RECEIVABLES CO	N		27-2016379

Name, SSN, EIN and/or Revenue ID of any individual or business entity owning all or a majority of the stock of the taxpayer.

Name	SSN or EIN	Revenue ID
niSource Gas Dist Group, Inc.	46-3083381	



TAX YEAR BEGINNING 01/01/2014

CORPORATION NAME Columbia Gas of Pennsylvania, I REVENUE ID 1000666779

TAX YEAR ENDING 12/31/2014

Schedule C-3 Adjustment for Bonus Depreciation
This schedule must be updated each year and submitted with RCT-101.

A	B	C	D	E	F	G	H	I
Year	Fed. Depr. Section 168(k) Property	Current Year Bonus Depreciation	Column B minus Column C	Additional PA Depreciation	Other Adj. Section 168(k) Property	Adj. for Disposition of Section 168(k) Property	Additional PA Depreciation Plus Adj. for Disposition	Balance
12-31-00								
12-31-01	273,333.	244,326.	29,007.	12,432.			12,432.	231,894.
12-31-02	5,111,517.	4,646,904.	464,613.	199,120.			199,120.	4,679,678.
12-31-03	9,193,034.	7,931,182.	1,261,852.	540,794.		169,860.	710,654.	11,900,206.
12-31-04	20,566,850.	18,086,718.	2,480,132.	1,062,914.		72,805.	1,133,719.	28,851,205.
12-31-05	3,183,748.		3,183,748.	1,364,463.		59,744.	1,424,207.	27,426,998.
12-31-06	2,827,725.		2,827,725.	1,211,882.		126,804.	1,338,686.	26,088,312.
12-31-07	2,374,222.		2,374,222.	1,017,524.		277,939.	1,295,463.	24,792,849.
12-31-08	18,963,458.	16,061,710.	2,901,748.	1,243,606.		288,579.	1,532,185.	39,322,374.
12-31-09	22,779,380.	18,306,099.	4,473,281.	1,917,120.		323,652.	2,240,772.	55,387,701.
12-31-10	11,410,148.	8,532,738.	2,877,410.	1,233,176.		340,691.	1,573,867.	62,346,572.
12-31-11	6,738,357.	769,457.	5,968,900.	2,558,100.		1,025,154.	3,583,254.	59,532,775.
12-31-12	53,552,582.	46,659,960.	6,892,622.	2,953,981.		688,794.	3,642,775.	102,549,960.
12-31-13	66,538,227.	56,224,787.	10,313,440.	4,420,046.		1,033,267.	5,453,313.	153,321,434.
12-31-14	88,576,785.	73,530,258.	15,046,527.	6,448,512.		1,614,429.	8,062,941.	218,788,751.

Amount of 100% Bonus Depreciation Taken in Current Year

Schedule C-4 Adjustment for Disposition of Section 168(k) Property & Recapture of Depreciation on Listed Property

A	B	C	D	E	F
Year of Purchase	Federal Accumulated Depreciation	Disallowed Bonus Depreciation	Column B minus Column C	Additional PA Depreciation	Adjustment for Disposition
12/31/2001	2,859.	1,098.	1,761.	755.	343.
12/31/2002	122,002.	48,791.	73,211.	31,376.	17,415.
12/31/2003	152,351.	86,884.	65,467.	28,057.	58,827.
12/31/2004	692,980.	370,588.	322,392.	138,168.	232,420.
12/31/2008	723,303.	449,626.	273,677.	117,290.	332,336.
Total	3,506,799.	2,182,139.	1,324,660.	567,710.	1,614,429.

Exhibit No 6
 Schedule No 3
 Page 11 of 20
 Witness: P. Fischer



TAX YEAR BEGINNING _____

CORPORATION NAME _____ REVENUE ID _____ TAX YEAR ENDING _____

Schedule C-3 Adjustment for Bonus Depreciation

This schedule must be updated each year and submitted with RCT-101.

A	B	C	D	E	F	G	H	I
Year	Fed. Depr. Section 168(k) Property	Current Year Bonus Depreciation	Column B minus Column C	Additional PA Depreciation	Other Adj. Section 168(k) Property	Adj. for Disposition of Section 168(k) Property	Additional PA Depreciation Plus Adj. for Disposition	Balance

Amount of 100% Bonus Depreciation Taken in Current Year

Schedule C-4 Adjustment for Disposition of Section 168(k) Property & Recapture of Depreciation on Listed Property

A	B	C	D	E	F
Year of Purchase	Federal Accumulated Depreciation	Disallowed Bonus Depreciation	Column B minus Column C	Additional PA Depreciation	Adjustment for Disposition
12/31/2009	1,171,609.	662,667.	508,942.	218,118.	444,549.
12/31/2010	171,071.	127,020.	44,051.	18,879.	108,141.
12/31/2011	1,553.	1,286.	267.	114.	1,172.
12/31/2012	96,197.	84,156.	12,041.	5,160.	78,996.
12/31/2013	333,346.	310,495.	22,851.	9,793.	300,702.
Total	3,506,799.	2,182,139.	1,324,660.	567,710.	1,614,429.



CORPORATION NAME _____

REVENUE ID _____

TAX YEAR BEGINNING _____

TAX YEAR ENDING _____

Schedule C-3 Adjustment for Bonus Depreciation
This schedule must be updated each year and submitted with RCT-101.

A	B	C	D	E	F	G	H	I
Year	Fed. Depr. Section 168(k) Property	Current Year Bonus Depreciation	Column B minus Column C	Additional PA Depreciation	Other Adj. Section 168(k) Property	Adj. for Disposition of Section 168(k) Property	Additional PA Depreciation Plus Adj. for Disposition	Balance

Amount of 100% Bonus Depreciation Taken in Current Year

Schedule C-4 Adjustment for Disposition of Section 168(k) Property & Recapture of Depreciation on Listed Property

A	B	C	D	E	F
Year of Purchase	Federal Accumulated Depreciation	Disallowed Bonus Depreciation	Column B minus Column C	Additional PA Depreciation	Adjustment for Disposition
12/31/2014	39,528.	39,528.			39,528.
Total					

Exhibit No. 6
Schedule No. 3
Page 13 of 20
Witness P. Fischer

REV-981 CT (06-14)



TAX YEAR BEGINNING 01/01/2014
 TAX YEAR ENDING 12/31/2014

CORPORATION NAME Columbia Gas of Pennsy REVENUE ID 1000666779

**SCHEDULE A-3
 ADJUSTMENTS TO NET INCOME PER BOOKS**

(See CT-1 booklet, REV-1200, at www.revenue.state.pa.us for requirements to complete this schedule)

PART A

1. Net Income per Books from federal Schedule M-1 or federal Schedule M-3.	<u>63,629,451.</u>		
Additions		Reductions	
2. Dividends from subsidiary corporations not included in Line 1	_____	8. Income from subsidiary corporations included in Line 1	<u>559,071.</u>
3. Losses from subsidiary corporations deducted in arriving at Line 1	_____	9. Income from limited liability companies included in Line 1*	_____
4. Losses from limited liability companies deducted in arriving at Line 1*	_____	10. Distributions to materially participating member of limited liability companies**	_____
5. Distributions from limited liability companies not included in Line 1*	_____	11. Other (Itemize)	_____
6. Other (Itemize)	_____	_____	_____
_____	_____	_____	_____
7. Total Lines 1 to 6	<u>63,629,451.</u>	12. Total Lines 8 to 11	<u>559,071.</u>
		13. Revised Net Income per Books (Line 7 minus Line 12)	<u>63,070,380.</u>

* Any taxpayer making these adjustments must provide a copy of federal Schedule K-1, if the investee LLC files federal Form 1065, or a reconciliation of beginning and ending net worth of the investee LLC, if the investee LLC is a disregarded entity.
 ** This reduction may only be taken by LLCs and business trusts not taxed as corporations for federal income tax purposes. Taxpayers claiming this reduction must complete Part B below.

PART B

Name of Member _____	Current-Year Distribution	_____
SSN or EIN of Member _____	Less Current-Year Distribution Included In Prior-Year Reduction	_____
How does member qualify as materially participating under IRC Section 469?	Plus Current-Year Reduction distributed in subsequent year	_____
	Current-Year Reduction	_____
<hr/>		
Name of Member _____	Current-Year Distribution	_____
SSN or EIN of Member _____	Less Current-Year Distribution Included In Prior-Year Reduction	_____
How does member qualify as materially participating under IRC Section 469?	Plus Current-Year Reduction distributed in subsequent year	_____
	Current-Year Reduction	_____
<hr/>		
Name of Member _____	Current-Year Distribution	_____
SSN or EIN of Member _____	Less Current-Year Distribution Included In Prior-Year Reduction	_____
How does member qualify as materially participating under IRC Section 469?	Plus Current-Year Reduction distributed in subsequent year	_____
	Current-Year Reduction	_____
<hr/>		
Total Reduction from Supplemental Schedule (Attach additional schedule(s) if necessary.)		_____
Total Reduction for Distributions to Materially Participating Members (Carry to Part A, Line 10.)		_____

REV-990 CT (05-14)

TAX YEAR BEGINNING 01/01/2014

CORPORATION NAME Columbia Gas of Penn REVENUE ID 1000666779

TAX YEAR ENDING 12/31/2014

C-5 Schedule of Taxes

1. PA Corporate Net Income Tax	6,017,731.	
2. Philadelphia Business Privilege Tax - Net Income Portion	-	
3. Income Taxes - Other States	-185,870.	
4. Local Income Taxes		
5. Other Income Taxes		
6. Total Income Taxes (Total Lines 1 to 5.)		5,831,861.
7. PA Capital Stock/Foreign Franchise Tax	354,573.	
8. Philadelphia Business Privilege Tax - Gross Rec. Portion		
9. Payroll Taxes	2,206,551.	
10. Real Estate Taxes	572,679.	
11. Sales and Use Tax	-695,567.	
12. Business Privilege Tax - Other than Income		
13. Occupancy Tax		
14. Local Taxes - Not Based on Income		
15. Other Taxes - Not Based on Income	6,664.	
16. Total Taxes Not Imposed on or Measured by Income (Total Lines 7 to 15.)		2,444,900.
17. Total Tax Expense Reported on Federal Income Tax Return (Total Lines 6 and 16.)		8,276,761.

Schedule OA - Other Additions

Description	Amount
Total	

Schedule OD - Other Deductions

Description	Amount
Federal Wages Disallowed as a Result of Tax Credits Under IRC Sec 45B or IRC Sec 51	
Total	

RCT-106 (05-14)
 INSERT SHEET
 FILE WITH FORM RCT-101
 Page 1

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pennsylvania
 DEPARTMENT OF REVENUE

TAX YEAR BEGINNING 01/01/2014
 TAX YEAR ENDING 12/31/2014

CORPORATION NAME Columbia Gas of Pennsylv REVENUE ID 1000666779

Schedules 1 and 2 of this Insert Sheet must be completed by Pennsylvania corporations claiming the exemption for tangible and intangible assets for capital stock tax purposes and foreign corporations electing to use the single-factor, exempt-asset fraction for foreign franchise tax purposes.

Tables 1, 2 and 3 of this Insert Sheet must be completed by all corporations apportioning taxable income and by foreign and Pennsylvania corporations using the three-factor formula to calculate the taxable value of capital stock.

A. AVERAGE TOTAL ASSETS [Carry to RCT-101, Schedule A-1, Line (4b)] \$ _____

B. Less: AVERAGE EXEMPT ASSETS - Tangibles (From Schedule 1, below) \$ _____
 Intangibles (From Schedule 2, below) \$ _____
 Pollution Control Devices. \$ _____ \$ _____
 (See instructions.)

C. AVERAGE ASSETS TAXABLE IN PA [Carry to RCT-101, Schedule A-1, Line (4a)] \$ _____

D. PROPORTION OF TAXABLE ASSETS (Calculate to six decimal places.) $\frac{\text{AVERAGE TAXABLE ASSETS}}{\text{AVERAGE TOTAL ASSETS}} = \bullet$ _____
 [Carry to RCT-101, Schedule A-1, Line (5)]

EXEMPTION CLAIMED FOR TANGIBLE AND INTANGIBLE ASSETS (Use whole dollars only.)

SCHEDULE 1 EXEMPT TANGIBLE ASSETS (Attach additional schedule if necessary.)	Net Book Value - Beginning		Net Book Value - Ending		E Amount of Exemption Claimed for Average Value of Tangible Assets Located Outside of PA (Col. B + D) ÷ 2
	A Inside PA	B Outside PA	C Inside PA	D Outside PA	
1. Buildings					
2. Equipment and Fixtures . .					
3. Land					
4. Leasehold Improvements .					
5. Motor Vehicles					
6. Rolling Stock and all Other Movable Property					
7. Other Tangible Property (Attach schedule.)					
8. Inventories					
TOTALS					

NOTE: If there was a substantial change during the year, attach a detailed explanation.

SCHEDULE 2 EXEMPT INTANGIBLE ASSETS (Attach additional schedule if necessary.)	A Number of Shares or %	B Date Acquired	C Date Sold	D Held (Full Year or No. of Days)	E Book Value	F Exemption Claimed
1. Stocks of PA Corporations						
2. Stocks of Foreign Corporations . . (More than 50 percent owned)						
3. Student Loan Assets						
4. U. S. Securities						
5. Exempt State and Local Securities .						
6. National Bank Shares						
7. TOTALS (For Exemption Purposes)						

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TABLES SUPPORTING DETERMINATION OF APPORTIONMENT PERCENTAGE (Use whole dollars only.)

Apportionment for:

Capital Stock/Foreign Franchise and Corporate Net Income Taxes Capital Stock/Foreign Franchise Tax Only Corporate Net Income Tax Only

TAX YEAR BEGINNING 01/01/2014

TAX YEAR ENDING 12/31/2014

CORPORATION NAME Columbia Gas of Pennsylv REVENUE ID 1000666779

TABLE 1 - PROPERTY FACTOR	Description	Inside PA		Inside and Outside PA	
		Beginning of Period	End of Period	Beginning of Period	End of Period
Tangible Property Owned (original cost value)					
	Inventory	13,083,021.	14,915,019.	88,112,889.	97,174,749.
	Buildings and Depreciable Assets	1,392,016,545.	1,577,252,316.	1,392,016,545.	1,577,252,316.
	Land	5,916,576.	6,032,324.	5,916,576.	6,032,324.
	Other Real and Tangible Personal Property				
	Partner's Share of Property Owned by Partnerships				
	Less Construction in Progress (If Included above)	()	()	()	()
	Totals	1,411,016,142.	1,598,199,659.	1,486,046,010.	1,680,459,389.
	Total Beginning and End of Period		3,009,215,801.		3,166,505,399.
	Average Value (1/2 of Above)		1,504,607,901.		1,583,252,700.
	Add: Corporate Tangible and/or Real Property Rented*		20,950,752.		20,950,752.
	Partnership Tangible and/or Real Property Rented*				
	Total Average Value	(A)	1,525,558,653.	(B)	1,604,203,452.

*Eight times net annual rental rate (Attach schedule.)

(C) Property Factor (Divide A by B; calculate to six decimal places.) 0.950976 Carry (A), (B) and (C) over to RCT-101, Schedule A-1, as applicable, Lines 1A, 1B and 1C.

(D) Property Factor Calculation (Multiply C by the appropriate property weight factor.) 0.950976 Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines 1A, 1B and 1D.

TABLE 2 - PAYROLL FACTOR	Description	Inside PA	Inside and Outside PA
Wages, Salaries, Commissions and Other Compensation to Employees in:			
	Cost of Goods Sold		
	Compensation of Officers		
	Salesmen's Salaries and Commissions		
	Other Payroll	46,197,355.	46,197,355.
	Partner's Share of Payroll from Partnerships		
	Total Payroll	(A) 46,197,355.	(B) 46,197,355.

(C) Payroll Factor (Divide A by B; calculate to six decimal places.) 1.000000 Carry (A), (B) and (C) over to RCT-101, Schedule A-1, as applicable, Lines 2A, 2B and 2C.

(D) Payroll Factor Calculation (Multiply C by the appropriate payroll weight factor.) 1.000000 Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines 2A, 2B and 2D.

TABLE 3 - SALES FACTOR	Description	Inside PA	Inside and Outside PA
	Sales (net of returns and allowances)	543,191,401.	563,165,784.
	Interest, Rents, Royalties	350,065.	350,065.
	Gross Receipts from the Sale of Other Business Assets (except securities, unless you are a securities dealer)	27,184.	27,184.
	Other Sales (receipts only)	24,579,876.	24,579,876.
	Partner's Share of Sales from Partnerships		
	Total Sales	(A) 568,148,526.	(B) 588,122,909.

(C) Sales Factor (Divide A by B; calculate to six decimal places.) 0.966037 Carry (A), (B) and (C) over to RCT-101, Schedule A-1, as applicable, Lines 3A, 3B and 3C.

(D) Sales Factor Calculation (Multiply C by the appropriate sales weight factor.) 0.966037 Carry (A), (B) and (D) over to RCT-101, Schedule C-1, Lines 3A, 3B and 3D.

Special apportionment to be completed only by railroad, truck, bus and airline companies; pipeline or natural gas companies; and water transportation companies. Refer to Instructions.

(A) NUMERATOR (A) _____ = _____ (C)

(B) DENOMINATOR (B) _____
 Carry (A), (B) and (C) over to RCT-101, Schedules C-1 and/or A-1, as applicable, Lines 4A, 4B and 5.

* Use figures from the RCT-108, Insert Sheet chart in the CT-1 PA Corporation Tax Booklet, REV-1200, found at www.revenue.state.pa.us.

Form **7004**
 (Rev. December 2012)
 Department of the Treasury
 Internal Revenue Service

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

File a separate application for each return.

OMB No. 1545-0233

Information about Form 7004 and its separate instructions is at www.irs.gov/form7004.

Name Nisource Inc. Identifying number 35-2108964

Print or Type
 Number, street, and room or suite no. (If P.O. box, see instructions.)
290 W. Nationwide Blvd.
 City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).
Columbus, OH 43215

Note. File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.

Part I Automatic 5-Month Extension

1a Enter the form code for the return that this application is for (see below).

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension

b Enter the form code for the return that this application is for (see below).

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8878	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here

If checked, attach a statement, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here.

5 a The application is for calendar year 2014, or tax year beginning _____, 20____, and ending _____, 20____

b Short tax year. If this tax year is less than 12 months, check the reason: Initial return Final return
 Change in accounting period Consolidated return to be filed Other (see instructions-attach explanation)

6 Tentative total tax	6	
7 Total payments and credits (see instructions)	7	
8 Balance due. Subtract line 7 from line 6 (see instructions)	8	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 7004 (Rev. 12-2012)

JGA
4X0916 1.000

NISOURCE INC AND SUBSIDIARIES
List of Current Entities - 2014

[http://workspaces.nisource.net/TaxDepartment/Compliance/EstAndExt/2014/Consolidated Extensions/Edited Entity List for Consolidated](http://workspaces.nisource.net/TaxDepartment/Compliance/EstAndExt/2014/Consolidated%20Extensions/Edited%20Entity%20List%20for%20Consolidated)

<u>Company Name</u>	<u>Federal Tax I.D</u>
Nisource Inc. (DE)	35-2108964
Columbia Pipeline Group, Inc.	47-1982552
NISource Corporate Group, Inc.	46-3050669
EnergyUSA Inc. (IN)	35-2073844
EnergyUSA-TPC Corp.	35-2116555
Columbia Remainder Corporation	31-1768090
IWC Resources Corp.	35-1668886
Darlington Water Works	36-0260931
Harbour Water Corp.	35-1458468
Indianapolis Water Company	35-0414230
Irishman's Run Acquisition Corp.	35-2091741
IWC Morgan Water Corp.	35-2083542
Liberty Water Corp.	35-1905119
NISource Capital Markets, Inc.	35-1762940
NISource Corporate Services Company	13-1596081
NISource Development Company, Inc.	35-1740489
Lake Erie Land Company	35-1798438
NDC Douglas Properties, Inc.	35-1853486
NISource Energy Technologies, Inc.	35-2123828
NISource Finance Corp.	35-2105468
Primary Energy, Inc.	35-1974450
NISource Retail Services, Inc.	06-1713246
Nisource Insurance Corporation, Inc	54-1846993
NISource Gas Distribution Group, Inc.	46-3083381
Columbia of Massachusetts	04-3442797
Columbia Gas of Kentucky, Inc.	55-0139565
Columbia Gas of Maryland, Inc.	25-1093185
Columbia Gas of Ohio, Inc.	31-0673990
Columbia Gas of Ohio Receivables Corp.	27-1009221
Columbia Gas of Pennsylvania, Inc.	25-1100252
Columbia Gas of Pennsylvania Receivables Corp.	27-2016379
Columbia Gas of Virginia, Inc.	54-0344210
Columbia Energy Group	13-1594808
Central Kentucky Transmission	20-1712388
Columbia Gulf Transmission Company	74-1321143
Columbia Pipeline Group Services Company	26-1716227
CNS Microwave, Inc.	55-0763507
Crossroads Pipeline Company	35-1885801
Northern Indiana Public Service Company	35-0562990
NIPSCO Accounts Receivable	27-1118770

Electronic Filing

Page 1 of 1

Electronic Return Acknowledgement

Tax Year : 2014 **Return No** : zzzzzz
Taxpayer : NISource Inc. / Federal
EFIN : 351992
Return Identification Number : 35199220150575000000
Return Type : 1120
Filing Type Description : Federal Extension
Tax Period Begin Date : 1/1/2014
Tax Period End Date : 12/31/2014
Return Status : Accepted
Transmission Date and Timestamp : 02/26/2015 08:04:30
IRS Received Date :
IRS Processed Date : 02/26/2015

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

49. Submit details of calculations for Taxes, Other than Income where a company is assessed taxes for doing business in another state, or on its property located in another state.

Response:

Columbia Gas of Pennsylvania, Inc. maintains several contracts for the storage of gas in states outside Pennsylvania. The current amounts include property, license or franchise tax for gas storage maintained in West Virginia and Ohio Commercial Activity Tax (CAT) relating to off system sales, as follows:

<u>Type of Tax</u>	<u>For the 12 Months Ended</u> <u>11/30/2015</u>
Property – Storage	381,770
License/Franchise	3,674
Ohio CAT	58

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 II. RATE OF RETURN
A. ALL UTILITIES

8. State amount of debt interest utilized for income tax calculations, and details of debt interest computations, under each of the following rate case bases:

a.	Actual test year	\$27,041,891
b.	Annualized test year-end	\$28,023,975
c.	Proposed test year-end	\$28,023,975

Response: See Exhibit No. 2, Sch 3, Page 4 for detail of the debt interest computation.

9. State amount of debt interest utilized for income tax calculations which has been allocated from the debt interest of an affiliate, and details of the allocation, under each of the following rate case bases:

- a. Actual test year
- b. Annualized test year-end
- c. Proposed test year-end

Response: The Company is reflecting a Columbia Gas of Pennsylvania, Inc. capital structure in its claim. No interest has been allocated from an affiliate. See Exhibit No. 2, Sch 3, Page 4 for detail of the debt interest computation.

26. Provide the following income tax data:

- a. Consolidated income tax adjustment, if applicable.
- b. Interest for tax purposes (basis.)

Response: For the twelve months ended November 30, 2015:

- a. See Exhibit No. 7, Pages 2-4.
- b. See Exhibit No. 2, Schedule No. 3, Page 4 for interest calculation.

NiSource Inc and Subsidiaries
Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania
Modified Effective Tax Rate Method Based on Three Year Average

<u>Company</u>	<u>2012 Taxable Income 1/</u>	<u>2013 Taxable Income 1/</u>	<u>2014 Taxable Income 1/</u>	<u>2012-2014 Taxable Income</u>
Regulated				
<u>Positive Regulated Companies</u>				
Columbia Gas of Kentucky, Inc.	4,693,457	502,062	144,816	5,340,335
Northern Indiana Public Service Company	210,808,733	80,743,430	86,682,322	378,234,485
NiSource Corporate Services Company	(3,839,295)	12,140,384	3,157,437	11,458,526
Central Kentucky Transmission Company	48,440	48,493	46,860	143,793
Subtotal: Positive Regulated Companies	211,711,335	93,434,369	90,031,435	395,177,139
<u>Loss Regulated Companies</u>				
Columbia Gas of Ohio, Inc.	(3,779,440)	(48,856,838)	(26,148,630)	(78,784,908)
Columbia Gas of Maryland, Inc.	(1,502,899)	(5,843,279)	(4,980,590)	(12,326,768)
Columbia Gas of Virginia, Inc.	142,030	(17,631,341)	(26,663,345)	(44,152,656)
Bay State Gas Company	(20,010,181)	5,099,512	(15,278,640)	(30,189,309)
Columbia Gas of Pennsylvania, Inc.	(39,340,808)	(6,012,965)	1,851,749	(43,502,024)
Subtotal: Loss Regulated Companies	(64,491,298)	(73,244,911)	(71,219,456)	(208,955,665)
Total Regulated Companies	147,220,037	20,189,458	18,811,979	186,221,474

NiSource Inc and Subsidiaries
Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania
Modified Effective Tax Rate Method Based on Three Year Average

<u>Company</u>	<u>2012 Taxable Income 1/</u>	<u>2013 Taxable Income 1/</u>	<u>2014 Taxable Income 1/</u>	<u>2012-2014 Taxable Income</u>
<i>Non Regulated</i>				
<u>Non Regulated Profitable Taxable Income Companies</u>				
Columbia Insurance Corporation	4,891,106	7,989,406	3,123,616	16,004,128
Northern Indiana Trading Company	94,343	-	-	94,343
NIPSCO Accounts Receivables Corporation	6,391,608	3,911,553	3,437,640	13,740,801
Columbia Gas of Ohio Receivables Corp.	942,530	1,058,770	1,592,736	3,594,036
Columbia Gas of Pennsylvania Receivables Corp	392,550	530,969	860,111	1,783,630
Subtotal: Positive Unregulated Companies	12,712,137	13,490,698	9,014,103	35,216,938
<u>Unregulated Loss Companies of Three Year Period</u>				
Eliminations (Inter-Company profit on Columbia Transmission)	(14,819,951)	19,640,967	(2,730,203)	2,090,813
EnergyUSA Inc. (IN)	(775,856)	(688,801)	(585,654)	(2,050,311)
Lake Erie Land Company	(3,899,189)	(6,741,686)	(17,616,892)	(28,257,767)
NiSource Energy Technologies, Inc.	(1,222,276)	(772,472)	(730,343)	(2,725,091)
NiSource Capital Markets, Inc.	(2,455,687)	(2,986,342)	(3,455,004)	(8,897,033)
IWC Resources Corp.	(2,245,444)	(776,859)	(89,748)	(3,112,051)
NiSource Finance Corp.	(5,683,810)	180,315	(7,058,074)	(12,561,569)
NiSource Development Company, Inc.	(3,129,213)	(2,272,418)	(2,376,070)	(7,777,701)
Primary Energy, Inc.	-	(1,136,938)	(1,727,397)	(2,864,335)
EnergyUSA-TPC Corp.	(21,470,907)	(3,199,372)	(547,250)	(25,217,529)
NiSource Inc.	(27,850,847)	(29,327,888)	(52,697,869)	(109,876,604)
NiSource Corporate Group	-	(8,397,810)	-	(8,397,810)
NGD Holding Company	-	(8,603,910)	-	(8,603,910)
Subtotal: Loss Unregulated Companies	(83,553,180)	(45,083,214)	(89,614,504)	(218,250,898)

NiSource Inc and Subsidiaries
Calculation of Consolidated Tax Savings for Columbia Gas of Pennsylvania
Modified Effective Tax Rate Method Based on Three Year Average

<i>Company</i>	2012 Taxable Income 1/	2013 Taxable Income 1/	2014 Taxable Income 1/	2012-2014 Taxable Income
NiSource Inc. Interest on Columbia Stock Purchase Allocated Under SEC Order	(188,619,685)	(194,483,810)	(177,344,944)	(560,448,439)
Subtotal: Interest on Columbia Stock Purchase	(188,619,685)	(194,483,810)	(177,344,944)	(560,448,439)
<u>Other Companies Sold or In Process of Being Sold/or Inactive</u>				
NDC Douglas Properties, Inc.	1,761,838	(539,820)	(407,489)	814,529 2/
NiSource Retail Services, Inc.	-	31,231,228	1,780,747	33,011,975 3/
Crossroads Pipeline Company	3,010,003	1,869,638	748,087	5,627,728 4/
Columbia Gulf Transmission Company	47,341,084	14,512,128	43,234,658	105,087,870 4/
Columbia Hardy Corp.	1,804,936	2,567,494	2,226,517	6,598,947 4/
Columbia Energy Group	230,871,449	(162,060,316)	(6,692,837)	62,118,296 4/
CNS Microwave, Inc.	848,775	951,189	946,658	2,746,622 4/
Columbia Remainder Corporation	(177,273)	(445,433)	(275,876)	(898,582) 4/
Subtotal: Unregulated Companies Sold or In Process of Being Sold/or Inactive	285,460,812	(111,913,892)	41,560,465	215,107,385
Total Consolidated Taxable Income	173,220,121	(317,800,760)	(197,572,901)	(342,153,540)

1/ Separate Return amount includes non-deductible Charitable Contributions as a result of Consolidated Net Operating Loss
 2/ Company in process of being sold. An investment in real estate for benefit of low income housing credits
 3/ Company sold in 2013
 4/ Company no longer part of the consolidated group pursuant to a spin off in 2015.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

51. Submit a schedule showing for the last five years the income tax refunds, plus interest (net of taxes), received from the federal government due to prior years' claims.

Response: See Exhibit No. 7, Page 6.

52. Provide detailed computations showing the deferred income taxes derived by using accelerated tax depreciation applicable to post-1969 utility property increases productive capacity and ADR rates on property. (Separate between state and federal; also, rate used).
- a. State whether tax depreciation is based on all rate base items claimed as of the end of the test year, and whether it is the annual tax depreciation at the end of the test year.
 - b. Reconcile any difference between the deferred tax balance, as shown as a reduction to measures of value (rate base), and the deferred tax balance as shown on the balance sheet.

Response: See Exhibit No. 7, Page 7, showing the computation of deferred income taxes. See also Attachments 1 and 2, reports showing by vintage the estimated tax depreciation used for the 2014 and 2015 accrual. Additional detailed reports are too voluminous to attach.

- a. Tax depreciation is based on all rate base items claimed at the end of the test year. Federal tax depreciation (including Bonus) of \$94,223,955 is the annual tax depreciation at the end of the test year.
- b. See Exhibit No. 7, Page 7.

COLUMBIA GAS OF PENNSYLVANIA, INC.

IRS REFUNDS RECEIVED IN PAST FIVE YEARS

PRIOR YEARS' CLAIMS

Tax Year Ending	Year Settled	Tax	Interest	Total
12/31/05	2013	-	(18,141)	(18,141)
12/31/06	2013	-	(1,402)	(1,402)
12/31/07	2010	(2,592,405)	(170,492)	(2,762,897)
12/31/08	2013	(11,209,099)	(396,185)	(11,605,284)
12/31/09	2013	(4,967,774)	(286,920)	(5,254,694)
12/31/11	2015	(142,365)		(142,365)
12/31/12	2015	(2,068)		(2,068)
		<u>(18,913,711)</u>	<u>(873,140)</u>	<u>(19,786,851)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
 Tax & Book Depreciation Expense

	2014			Fiscal Year Ending 11/2014			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	95,055,642	0.000255766	24,312	1,903,105	(1,878,793)		N/A
Book Depr. On Basis Diff				12,330,056	(12,330,056)		N/A
ADR	84,327,595	0.000003961	334	N/A	334	0.35	117
ACRS	81,288,193	0.000042429	3,449	N/A	3,449	0.35	1,207
MACRS	364,870,104	0.244744996	89,300,132	N/A	89,300,132	0.35	31,255,046
Other-MAPCO	-	-	-	N/A	-	0.35	-
Book Depr. Normalized	-	-	-	25,587,567	(25,587,567)	0.35	(8,955,648)
Total	625,541,534		89,328,227	39,820,728	63,716,348	0.35	22,300,722
		Allocation	0.0833				
		Tax Depreciation	7,444,019	Less: 11 mos.	(58,406,652)		(20,442,329)
					5,309,696	0.35	1,858,393
	2015			Fiscal Year Ending 11/2015			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	93,194,089	0.009593538	894,061	1,915,833	(1,021,772)		N/A
Book Depr. On Basis Diff				9,073,447	(9,073,447)		N/A
ADR	84,327,595	0.000003961	334	N/A	334	0.35	117
ACRS	79,582,294	0.000043339	3,449	N/A	3,449	0.35	1,207
MACRS	431,704,733	0.204769666	88,400,034	N/A	88,400,034	0.35	30,940,012
Other-MAPCO	-	-	-	N/A	-	0.35	-
Book Depr. Normalized	-	-	-	29,583,447	(29,583,447)	0.35	(10,354,206)
Total	688,808,711		89,297,878	40,572,727	58,820,370	0.35	20,587,130
		Allocation	0.9167	Less: 1 mo.	(4,901,698)		(1,715,594)
		Tax Depreciation	81,856,388		53,918,673	0.35	18,871,535
				Pro Forma Adjustments	1,926,666	0.35	674,333
Total Test Year Tax Depreciation			89,300,407	Total Test Year	61,155,034	0.35	21,404,262

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

53. Submit a schedule showing a breakdown of the deferred income taxes by state and federal per books, pro-forma existing rates, and under proposed rates.

Response: See Exhibit No. 7, Page 9.

COLUMBIA GAS OF PENNSYLVANIA, INC.

CALCULATION OF DEFERRED TAX BALANCES

Sub Account	Book Balances 11/30/15	Pro-Forma Adjustments Existing Rates	Pro-Forma Balance 11/30/15	Pro-Forma Adjustments Proposed Rates	Pro-Forma Balance 11/30/15
<u>Account 190 - Deferred Income Taxes</u>					
19001000	Tax Inventory Adj - Fed	3,995,069	-	3,995,069	3,995,069
19002000	Tax Inventory Adj - St	1,266,867	-	1,266,867	1,266,867
19001000	Capitalized Inventory - Fed	8,822	-	8,822	8,822
19002000	Capitalized Inventory - St	2,798	-	2,798	2,798
19005000	Customer Advances - Fed	2,541,478	-	2,541,478	2,541,478
19006000	Customer Advances - St	805,922	-	805,922	805,922
19005000	Federal Net Operating Loss	17,952,226	-	17,952,226	17,952,226
	Subtotal Rate Base	26,573,182	-	26,573,182	26,573,182
19001000/19005000	Tax Method Change. Repair - Fed	428,181	(428,181)	-	-
19002000/19006000	Tax Method Change. Repair - St	135,780	(135,780)	-	-
19002000/19006000	Pennsylvania Net Operating Loss	17,110,694	(17,110,694)	-	-
	All Other Deferred 190 Income Taxes	14,068,751	(14,068,751)	-	-
	Subtotal Non Rate Base	31,743,406	(31,743,406)	-	-
	Total Account 190	58,316,588	(31,743,406)	26,573,182	26,573,182
<u>Account 255 - Deferred Investment Tax Credits</u>					
	Investment Tax Credits (1962-1969)	-	-	-	-
	Job Development Tax Credits (1971-1988)	(2,852,364)	2,852,364	-	-
	Total Account 255 (Non Rate Base)	(2,852,364)	2,852,364	-	-
<u>Account 282 - Deferred Income Taxes-Depreciation</u>					
Various	Excess Accelerated Tax Depreciation - Fed	(297,037,777)	(126,012)	(297,163,789)	(297,163,789)
	Subtotal Rate Base	(297,037,777)	(126,012)	(297,163,789)	(297,163,789)
28205100	SFAS 109 Offset - Fed	(113,913,173)	113,913,173	-	-
28206100	SFAS 109 Offset - St	(104,928,059)	104,928,059	-	-
28205000	Non-Utility Other - Fed	-	-	-	-
28205000	Non-Utility Book Gain on Sale Property - Fed	(95,847)	95,847	-	-
	Subtotal Non Rate Base	(218,937,079)	218,937,079	-	-
	Total Account 282	(515,974,856)	218,811,067	(297,163,789)	(297,163,789)
28301000/28305000	Pennsylvania Net Operating Loss Federal Offset	(5,988,743)	5,988,743	-	-
	All Other Deferred 283 Income Taxes	(1,403,108)	1,403,108	-	-
	Subtotal Non Rate Base	(7,391,851)	7,391,851	-	-
	Total Account 283	(7,391,851)	7,391,851	-	-
	Total Accumulated Deferred Taxes	(467,902,483)	197,311,876	(270,590,607)	(270,590,607)

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

54. Submit a schedule showing a breakdown of accumulated investment tax credits (3 percent, 4 percent, 7 percent, 10 percent and 11 percent), together with details of methods used to write-off the unamortized balances.

Response: See Exhibit No. 7, Page 11.

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
AS OF NOVEMBER 30, 2015

<u>Line No.</u>	<u>Vintage Year</u>	<u>J.D.C. 4%</u>	<u>1/</u>	<u>J.D.C. 10%</u>	<u>1/</u>	<u>J.D.C. 8%</u>	<u>1/</u>	<u>Amortizable Credit</u>	<u>Amortization</u>
	<u>(1)</u>	<u>(2)</u>		<u>(3)</u>		<u>(4)</u>		<u>(5)</u>	
	<u>\$</u>	<u>\$</u>		<u>\$</u>		<u>\$</u>		<u>\$</u>	
1	1971	8,543		0		0		8,543	3,312
2	1972	7,592		0		0		7,592	4,800
3	1973	27,930		0		0		27,930	4,248
4	1974	61,233		0		0		61,233	5,292
5	1975	2,598		18,859		0		21,457	13,548
6	1976	378		21,823		0		22,201	14,016
7	1977	7		39,541		0		39,548	24,984
8	1978	8		136,712		0		136,720	24,492
9	1979	0		137,028		0		137,028	29,892
10	1980	0		544,825		0		544,825	34,968
11	1981	0		365,499		0		365,499	42,588
12	1982	0		459,882		0		459,882	43,452
13	1983	0		49,825		303,167		352,992	33,348
14	1984	0		1,426		290,626		292,052	34,020
15	1985	0		0		296,723		296,723	39,132
16	1986	0		78,139		0		78,139	8,148
17	Total	<u>108,289</u>		<u>1,853,559</u>		<u>890,516</u>		<u>2,852,364</u>	<u>360,240</u>

1/ The Job Development Credit balances are amortized to income over the weighted average book service life of the property which generated the credit. The average life is computed separately for each vintage year.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

55. Submit a schedule showing the adjustments for taxable net income per books (including below-the-line items) and pro forma under existing rates together with an explanation of any difference between the adjustments. Indicate charitable donations and contributions in the tax calculation for rate making purpose.

Response:

See Exhibit No. 7, Pages 13 & 14.

COLUMBIA GAS OF PENNSYLVANIA, INC.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
 AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES
 TWELVE MONTHS ENDED NOVEMBER 30, 2015**

Line No	Description	Per Books (1) \$	Pro Forma Reference (2)	Adjustments @ Present Rates (3) \$	Pro Forma Test Year @ Present Rates (4) \$	Adjustments @ Proposed Rates	Pro Forma Test Year @ Proposed Rates
1	Operating Revenues	559,284,308	(1)	(73,793,060)	485,491,248	(12,042,216)	473,449,032
2	Net Gas Purchased for Resale	(210,301,632)	(1)	88,673,716	(121,627,916)	0	(121,627,916)
3	Operation and Maintenance Expense	(166,283,732)	(2)	2,042,378	(164,241,354)	153,847	(164,087,507)
4	Depreciation & Amortization Expense	(45,607,965)	(3)	(1,943,345)	(47,551,310)	0	(47,551,310)
5	Taxes Other Than Income Taxes	(2,753,297)	(4)	(428,257)	(3,181,554)	0	(3,181,554)
6	Net Operating Income Before Income Taxes	134,337,682		14,551,432	148,889,113	(11,888,369)	137,000,745
7	Investment in Subsidiary Income	465,246		(465,246)	0	0	0
8	Non-Utility Income - Net	(2,820,072)	(5)	2,820,072	0	0	0
9	Interest Charges	(27,041,891)	(5)	27,041,891	0	0	0
10	Net Income Before Income Taxes	104,940,965		43,948,149	148,889,113	(11,888,369)	137,000,745
11	Less Investment in Subsidiary Income	(465,246)		465,246	0	0	0
12	Net Income Before Income Taxes	104,475,719		44,413,395	148,889,113	(11,888,369)	137,000,745
13	Statutory Adjustments (Page 14, Line 35)	(98,279,319)		(40,755,945)	(139,035,264)	0	(139,035,264)
14	Deductible State Income Tax	(4,521,186)		(355,459)	(4,876,644)	831,353	(4,045,291)
15	Taxable Income	1,675,215		3,301,992	4,977,205	(11,057,016)	(6,079,810)
16	Federal Income Tax	586,325		1,155,697	1,742,022	(3,869,956)	(2,127,934)
17	Federal Net Operating Loss Carryforward	2,670,892		(2,670,892)	0	0	0
18	Prior Year Adjustments	(1,807,074)	(8)	1,807,074	0	0	0
19	Job Development Credit Allowance	0		0	0	0	0
20	Federal Income Tax	1,450,143		291,879	1,742,022	(3,869,956)	(2,127,934)
21	Deferred Federal Income Tax - Net	37,233,431		4,616,757	41,850,188	0	41,850,188
22	Other Direct Federal Deferred Adjustments	820,568	(8)	(820,568)	0	0	0
23	Amortization of Tax Refund	(1,590,331)		0	(1,590,331)	0	(1,590,331)
24	Federal Net Operating Loss Carryforward	(2,670,892)		2,670,892	0	0	0
25	Flow Back of Excess Deferred Income Taxes	(98,440)	(9)	0	(98,440)	0	(98,440)
26	Effect of CNIT Deferred Tax	397,964	(10)	(461,213)	(63,249)	0	(63,249)
27	Total Federal Income Tax	35,542,443		6,297,747	41,840,190	(3,869,956)	37,970,234
28	Deferral of Current Job Development Credit	0		0	0	0	0
29	Amortization of Investment Tax Credits	(360,240)		0	(360,240)	0	(360,240)
30	Net Federal Income Tax Expense	35,182,203		6,297,747	41,479,950	(3,869,956)	37,609,994
31	State Income Tax Expense	3,131,491		1,925,864	5,057,355	(831,353)	4,226,002
32	Total Income Tax Expense	38,313,694		8,223,611	46,537,305	(4,701,309)	41,835,996
33	NET INCOME	66,162,025		36,189,784	102,351,808	(7,187,060)	95,164,749

COLUMBIA GAS OF PENNSYLVANIA, INC.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2015**

Line No.	Description	Per Books (1) \$	Pro Forma Adjustments		Pro Forma at Test Year Base Rates (4=1+3) \$
			Reference (2)	Amount (3) \$	
1	<u>Flow Through Adjustments</u>				
2	Book/Tax Depreciation, Net	7,625,061		-	7,625,061
3	Book Depreciation- Net Salvage Amtz	3,892,383		-	3,892,383
4	Property Removal Costs - ADR Property	(500,643)		-	(500,643)
5	Loss on Retirement - ACRS/MACRS Removal Costs	(2,711,142)		-	(2,711,142)
6	Interest on Debt	-	(7)	(28,023,975)	(28,023,975)
7	Political Action Expenses (Sec. 162E)	107,166	(6)	(107,166)	-
8	Employee Business Expense Disallowance	242,338		-	242,338
9	Employee Stock Purchase Plan	11,223		-	11,223
10	Rent Expense - Luxury Autos	1,458		-	1,458
11	AFUDC Equity	(890,112)	(6)	890,112	-
12	Penalties	324,181	(8)	(324,181)	-
13	Total Flow Through Adjustments	8,101,913		(27,565,210)	(19,463,297)
14	<u>Deferred Adjustments</u>				
15	Excess Tax Depreciation Over Book	6,878,966		-	6,878,966
16	Repairs on Gas Pipeline	(42,870,589)		-	(42,870,589)
17	Bonus Depreciation	(68,034,000)		-	(68,034,000)
18	Sec 263A Mixed Service Costs	(13,079,256)		-	(13,079,256)
19	Avoided Cost Interest	(138,860)		-	(138,860)
20	Loss on Retirement - ACRS/MACRS Property Basis	(451,714)		-	(451,714)
21	Builder Incentives Capitalized	(48,693)		-	(48,693)
22	Stored Gas Losses	2,830		-	2,830
23	Contributions In Aid of Construction	(21,716)		-	(21,716)
24	Tax Inventory Adj	(2,086,034)		-	(2,086,034)
25	Capitalized Inventory	(504)		-	(504)
26	Customer Advances	277,603		-	277,603
27	Other	13,190,735		(13,190,735)	-
28	Total Deferred Adjustments	(106,381,232)		(13,190,735)	(119,571,967)
29	Total Statutory Adjustments	(98,279,319)		(40,755,945)	(139,035,264)

() Denotes Credit

COLUMBIA GAS OF PENNSYLVANIA, INC

DESCRIPTION OF PRO FORMA ADJUSTMENTS
AS REFERENCED ON PAGES 13 AND 14, HEREIN

- (1) See Exhibit No. 3.
- (2) See Exhibit No. 4.
- (3) See Exhibit No. 5.
- (4) See Exhibit No. 6.
- (5) This adjustment has been eliminated because it is a non-operating income item and, therefore, not applicable for rate purposes. See adjustment (7) for interest expense imputed for tax calculation purposes.
- (6) This statutory adjustment has been eliminated as inappropriate for recovery from the Pennsylvania ratepayer.
- (7) Interest has been included as a deduction in calculating tax expense to reflect the imputed level of interest based on the Company's debt/capitalization ratio and embedded cost of debt included in rate of return claim. See Exhibit No. 7, page 1, for details.

COLUMBIA GAS OF PENNSYLVANIA, INC

**DESCRIPTION OF PRO FORMA ADJUSTMENTS
AS REFERENCED ON PAGES 13 AND 14, HEREIN**

- (8) Adjusted as inappropriate to the rate proceeding.
- (9) To recognize flow back of excess deferred income taxes related to accelerated depreciation using the “average rate assumption” method for the test year.
- (10) Adjustment reflects the pro forma level of deferred state income taxes.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

56. Submit detailed calculations supporting taxable income before state and federal income taxes where the income tax is subject to allocation due to operations in another state, or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.

Response:

Columbia Gas of Pennsylvania has a proprietary interest in gas stored underground in other states. The company also makes off-system gas sales that in some instances are allocated for tax purposes to states other than Pennsylvania.

The ownership of the stored gas and the off-system gas sales noted above have created certain tax liabilities in the state jurisdictions where the gas is located or the sale allocated. This, in turn, has created a decrease in taxable income apportioned to the Commonwealth of Pennsylvania for state income tax calculations. The overall impact on the company's state income tax effective rate is not material compared to the 9.99% Pennsylvania rate that is included in base rates.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

57. Submit detailed calculations showing the derivation of deferred income taxes for amortization of repair allowance if such policy is followed.

Response: Not applicable. The company has not elected the ADR repair allowance for federal income tax purposes.

58. Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits and reserves by accounting areas.

Response: Please refer to Exhibit No. 7, Pages 13, 14, 19 and 20 for a complete breakdown of the income tax calculation including deferred tax charges and credits.

59. Provide details of the Federal Surtax Credit allocated to the Pennsylvania jurisdictional area, if applicable.

Response: Not applicable.

COLUMBIA GAS OF PENNSYLVANIA, INC.

**CALCULATION OF FEDERAL AND STATE INCOME TAXES
PRO FORMA AT TEST YEAR BASE RATES AND PROPOSED BASE RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2015**

Line No	Description	Pro Forma	Pro Forma
		At Test Year Base Rates	At Proposed Base Rates
		(1)	(2)
		\$	\$
1	Operating Income Before Income Taxes (Exhibit No 2, Sch 3, Pg 3)	148,889,113	137,000,746
2	Pennsylvania Corporate Net Income Tax Deductible (P20, L8)	<u>(4,876,644)</u>	<u>(4,045,291)</u>
3	<u>Statutory Adjustments</u>		
4	<u>Flow-Through Adjustments</u>		
5	Book/ Tax Depreciation, Net	7,625,061	7,625,061
6	Book Depreciation- Net Salvage Amtz	3,892,383	3,892,383
7	Property Removal Costs - ADR	(500,643)	(500,643)
8	Loss on Retirement - ACRS/MACRS Removal Costs	(2,711,142)	(2,711,142)
9	Interest on Debt (1)	(28,023,975)	(28,023,975)
10	Employee Business Expense Disallowance	242,338	242,338
11	AFUDC Equity	0	0
12	Employee Stock Purchase Plan	11,223	11,223
13	Rent Expense - Luxury Autos	<u>1,458</u>	<u>1,458</u>
14	Total Flow Through Adjustments	(19,463,297)	(19,463,297)
15	<u>Deferred Adjustments</u>		
16	Excess Tax Depreciation Over Book	6,878,966	6,878,966
17	Repairs on Gas Pipeline	(42,870,589)	(42,870,589)
18	Bonus Depreciation	(68,034,000)	(68,034,000)
19	Sec 263A Mixed Service Costs	(13,079,256)	(13,079,256)
20	Loss On Retirement - ACRS/MACRS Property Basis	(451,714)	(451,714)
21	Avoided Cost Interest	(138,860)	(138,860)
22	Builder Incentives Capitalized	(48,693)	(48,693)
23	Stored Gas Losses	2,830	2,830
24	Contributions In Aid of Construction	(21,716)	(21,716)
25	Tax Inventory Adj	(2,086,034)	(2,086,034)
26	Capitalized Inventory	(504)	(504)
27	Customer Advances	<u>277,603</u>	<u>277,603</u>
28	Total Deferred Adjustments	(119,571,967)	(119,571,967)
29	Taxable Income (Lines 1,2,14,28)	4,977,205	(6,079,809)
30	Federal Income Tax Payable @ 35%	1,742,022	(2,127,933)
31	Deferred Income Taxes (Line 28 @ 35%)	41,850,188	41,850,188
32	Amortization of Tax Refund	(1,590,331)	(1,590,331)
33	Flow Back Of Excess Deferred Taxes	(98,440)	(98,440)
34	Effect of CNIT Deferred Tax on FIT (P20, Lines 9-12 @35%)	<u>(63,249)</u>	<u>(63,249)</u>
35	Net Federal Income Tax Expense (Lines 30-34)	41,840,190	37,970,235
36	State Income Tax Expense (P20, L13)	<u>5,057,356</u>	<u>4,226,003</u>
37	Income Tax Expense Before Consolidated Tax Savings	46,897,546	42,196,238
38	Consolidated Tax Savings Adjustment	<u>0</u>	<u>0</u>
39	Total Income Tax Expense	<u>46,897,546</u>	<u>42,196,238</u>

(1) Interest expense for rate purposes has been calculated as follows 2.40% weighted cost of short-term and long-term debt x original cost rate base of \$1,167,665,622 = \$28,023,975

COLUMBIA GAS OF PENNSYLVANIA, INC.

**CALCULATION OF FEDERAL AND STATE INCOME TAXES
 PRO FORMA AT TEST YEAR BASE RATES AND PROPOSED BASE RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2015**

Line No.	Description	Pro Forma At Test Year Base Rates (1) \$	Pro Forma At Proposed Base Rates (2) \$
1	<u>Calculation of Pennsylvania Corporate Net Income Tax</u>		
2	Operating Income Before Income Taxes (Page 19, Line 1)	148,889,113	137,000,746
3	Statutory Adjustments (Page 19, Lines 14 & 28)	(139,035,264)	(139,035,264)
4	Pennsylvania Bonus Depreciation Adj	<u>59,882,232</u>	<u>59,882,232</u>
5	CNIT Taxable Income	69,736,081	57,847,714
6	Net Operating Loss Deduction	20,920,824	17,354,314
7	PA Taxable Income	48,815,257	40,493,400
8	CNIT Payable at Base Rate of 9.99%	4,876,644	4,045,291
9	Deferred Tax On Net Operating Loss Deduction (amounts from above @ 9.99%)	0	0
10	Deferred Tax on Inventory Adj (\$2,086,034 @ 9.99%)	208,395	208,395
11	Deferred Tax on Capitalized Inventory (\$504 @ 9.99%)	50	50
12	Deferred Tax on Customer Advances (\$277,603 @ 9.99%)	<u>(27,733)</u>	<u>(27,733)</u>
13	Pennsylvania Corporate Income Tax Expense	<u><u>5,057,356</u></u>	<u><u>4,226,003</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

60. Explain the reason for the use of cost of removal of any retired plant figures in the income tax calculations.

Response: For retired plant which was originally installed prior to 1971, the cost of removal has been used to make a reducing adjustment to the reserve for depreciation for tax reporting purposes under the mass asset accounting provisions of the Internal Revenue Code. For plant installed after vintage year 1970, cost of removal has been deducted as a current expense as required under the Asset Depreciation Range and the Accelerated Cost Recovery System (ACRS) regulations, including the modified ACRS prescribed by the Tax Reform Act of 1986. The income tax effect of the deductible removal costs has been flowed through for book purposes in accordance with the final opinion and order in Case R-832493.

61. Submit the corresponding data applicable to Pennsylvania Corporate Income Tax deferment.

- a. Show the amounts of straight line tax depreciation and accelerated tax depreciation, the difference between which gave rise to the normalizing tax charged back to the test year operating statement.
- b. Show normalization for both Federal and State Income Taxes.
- c. Show tax rates used to calculate tax deferment amount.

Response: See Exhibit No. 7, Page 7. This response to Regulation 53.53 III A. 52 details the deferred federal income tax and tax rate used to calculate the normalization of accelerated depreciation. State accelerated depreciation is not normalized.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

62. Provide the accelerated tax depreciation and the book depreciation used to calculate test year deferrals in amounts segregated as follows: For:
- a. Property installed prior to 1970.
 - b. Property installed subsequent to 1969 (indicate increasing capacity additions and no increasing capacity additions).

Response:

- a. No tax deferrals have been booked, or included in the filing, for property installed prior to 1970.
- b. See Exhibit No.7, Page 7. This response to Regulation 53.53 III A,52 details the tax and book depreciation on property installed subsequent to 1969.

63. State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. (If not, explain).

Response: All tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income.

64. Show any income tax loss/gain carryovers from previous year that may affect test year income taxes or future year income taxes. Show loss/gain carryovers by years of origin and amounts remaining by years at the end of the test year.

Response: The Company incurred a tax loss in tax year 2008, 2010, 2011, 2012 and 2013. The loss for federal purposes offset income from prior years as well as income from other subsidiaries. For state income purposes, see Exhibit No.7, Page 23.

		ORIGINAL NOL INCURRED IN:							
		2008	2009	2010	2011	2012	2013	2014	2015
Original NOL Amount (Enter as positive amt)		144,975,996		3,663,502	69,764,304				
Year Utilized (Enter amt used each year as negative)									
	2009		(3,282,934)						
	2010								
	2011								
	2012					(3,000,000)			
	2013						(8,917,559)		
	2014							(17,621,904)	
	2015								(18,504,849)
Cumulative NOL used:		-	(3,282,934)	(3,282,934)	(3,282,934)	(6,282,934)	(15,200,493)	(32,822,397)	(51,327,246)
NOL Carryforward		144,975,996	141,693,062	145,356,564	215,120,868	212,120,868	203,203,309	185,581,405	167,076,556

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

65. State whether the company eliminates any tax savings by the payment of actual interest on construction work in progress not in rate base claim.
If response is affirmative:
- a. Set forth amount of construction claimed in the tax savings reduction. Explain the basis for this amount.
 - b. Explain the manner in which the debt portion of this construction is determined for purposes of the deferral calculation.
 - c. State the interest rate used to calculate interest on this construction debt portion, and the manner in which it is derived.
 - d. Provide details of calculation to determine tax savings reduction. State whether state taxes are increased to reflect the construction interest elimination.

Response: The company does not eliminate tax savings by payment of actual interest on CWIP. The company capitalizes interest under section 263A of the Internal Revenue Code for tax purposes. This may result in more or less interest capitalized compared to the books. Deferred income taxes are recorded.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

66. Provide a detailed analysis of Taxes Accrued per books as of the test year date. Also supply the basis for the accrual and the amount of taxes accrued monthly.

Response: Refer to Exhibit No.7, Pages 26 through 28.

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCRUED TAXES AND BASIS FOR ACCRUALS
AS OF NOVEMBER 30, 2015

<u>Taxes Accrued Balance</u>	<u>Amount</u> \$	<u>Basis for Accrued Tax</u>
Federal Income Tax	6,631,568	Tax is based on the taxable net income generated from Company operations as defined by and reported to the Internal Revenue Service. The tax rate is 35% of taxable income. The monthly accrual is based on the taxable income or loss achieved from that month's operations.
Social Security Taxes (FICA)	223,124	Social Security tax for 2014 is based on the first \$117,000 of taxable wages paid to an employee at a rate of 6.20% (for 2015, \$118,500 wage base, and rate of 6.20%). The wage base for the 1.45% Medicare tax was applied to total taxable wages.
Federal Unemployment Insurance (FUTA)	330	Tax is based on the first \$7,000 of wages paid to an employee at a rate of 6.0%. A credit is allowed for state unemployment taxes paid for the first 5.4%, thus making the effective federal rate .8%. Taxes are accrued monthly based on taxable wages paid.
Pennsylvania Corporate Net Income Tax	(66,583)	Tax is based on the taxable net income as defined by the Federal Income Tax Code before the deduction for Pennsylvania State Income Taxes. To this taxable income, adjustments are made as provided by the Commonwealth of Pennsylvania Tax Code. The tax rate is 9.99% of taxable income. The monthly accrual is based on the taxable income or loss achieved from that month's operations.
Pennsylvania PURTA (Public Utility Realty Tax Act), local property tax and WV stored gas property tax	513,613	PURTA is based on the market value of public utility land, buildings, and other structures. One-twelfth (1/12) of the total amount of estimated annual PURTA plus local property tax is amortized to the property tax expense. WV stored gas property tax is based on the assessed value per the property tax return. One-twelfth (1/12) of the total amount of estimated WV stored gas property tax is expensed per month.

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCRUED TAXES AND BASIS FOR ACCRUALS
AS OF NOVEMBER 30, 2015

<u>Taxes Accrued Balance</u>	<u>Amount</u> \$	<u>Basis for Accrued Tax</u>
Pennsylvania Capital Stock Tax	67,425	Tax is based on the taxable value of the Company's capital stock as determined by the State's fixed formula method. For year 2014, the tax rate is .67 mills per dollar value of the stock. For year 2015, the tax rate is 0.45 mills per dollar value of the stock. The monthly accrual is based on an estimate of the taxable value which the Company believes will be derived in the final settlement (and allocated based on a revenue curve).
Federal Corporate Net Income Tax Prior Years' Adjustment Non-Current	-	Federal tax accrual for prior year returns due to adjustments to the return as filed. Amounts are settled with IRS during federal income tax audits.
Pennsylvania Corporate Net Income Tax Prior Years' Adjustment Non-Current	-	State tax accrual for prior year returns due to adjustments to the return as filed. Amounts are settled with the state after the federal return is settled.
Pennsylvania Unemployment Compensation Tax (SUTA)	2,549	Tax is based on the first \$9,000 of wages paid to an employee in a calendar year. Taxes are accrued at various rates depending upon experience. The monthly accrual is based on payroll data for the period.
Pennsylvania Sales and Use tax	26,063	Tax is based on the value of a product or service sold at retail for users as defined by the State. The current tax rate is 6% of the sales price. Monthly accrual is based on the analysis of the Company's actual purchases.
License and Franchise and Other Local Taxes	-	The Company pays miscellaneous local taxes such as franchise and license fees as assessed by local governments. The accrual is made for these taxes when the taxes are paid.
TOTAL ACCRUED TAXES	<u><u>7,398,089</u></u>	

COLUMBIA GAS OF PENNSYLVANIA, INC
 MONTHLY TAX ACCRUALS
 TWELVE MONTHS ENDED NOVEMBER 30, 2015

Line No	Month	Federal Taxes				Pennsylvania State and Other Taxes							
		Income Tax		Social Security FICA	Unemployment FUTA	Corporate Net Income		Property	Capital Stock Tax	Unemployment SUTA	Sales and Use	License & Franchise	All Other
		Current	Prior Years			Current	Prior Years						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	December-2014	(8,230,650)	-	162,099	44	1,391,724	-	45,656	25,554	7,942	(299,496)	4,164	244
2	January-2015	9,182,332	-	157,176	11,218	2,143,045	-	45,911	18,578	88,962	(93,500)	-	-
3	February	9,506,850	-	162,871	3,607	1,674,520	(13,000)	45,911	18,578	50,778	-	-	-
4	March	4,613,431	-	174,802	131	1,622,953	-	45,911	18,578	(17,309)	17,000	2,100	-
5	April	3,608,168	-	163,721	(18)	412,528	-	45,911	18,578	15,473	-	-	-
6	May	(1,332,131)	(2,366,702)	227,417	418	(420,974)	(191,067)	45,911	19,367	(7,570)	-	(431)	-
7	June	(4,877,325)	(540,072)	178,061	248	(1,006,345)	(14,043)	45,911	18,578	2,716	25,500	1,454	-
8	July	(3,208,453)	-	180,230	235	(652,076)	1,028	45,911	18,578	1,884	-	-	-
9	August	(3,971,269)	-	154,909	319	(815,980)	-	45,911	18,578	2,429	-	-	-
10	September	(2,188,876)	-	154,428	110	237,264	472	45,911	18,578	1,371	25,500	56	-
11	October	265,068	-	230,336	79	(141,696)	-	45,911	18,578	701	-	-	8,505
12	November	989,773	-	170,214	98	292,832	-	45,857	18,578	742	-	-	-
13	TOTAL	<u>4,356,918</u>	<u>(2,906,774)</u>	<u>2,116,263</u>	<u>16,487</u>	<u>4,737,795</u>	<u>(216,610)</u>	<u>550,626</u>	<u>230,704</u>	<u>148,121</u>	<u>(324,996)</u>	<u>7,343</u>	<u>8,749</u>

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

67. For the test year as recorded on test year operating statement:
- a. Supply the amount of federal income taxes actually paid.
 - b. Supply the amount of the federal income tax normalizing charge to tax expense due to excess of accelerated tax depreciation over book depreciation.
 - c. Supply the normalizing tax charge to federal income taxes for the 10% Job Development Credit during test year.
 - d. Provide the amount of the credit of federal income taxes due to the amortization or normalizing yearly debit to the reserve for the 10% Job Development Credit.
 - e. Provide the amount of the credit to federal income taxes for the normalizing of any 3% Investment Tax Credit Reserve that may remain on the utility books.

Response:

- a. The amount of Federal Income Taxes paid during the test year was \$5,956,000.
- b. Federal Income Tax expense for the normalization of the excess of accelerated tax depreciation over book depreciation is \$21,404,262. See Exhibit No. 7, Page 7.
- c. None.
- d. For the twelve months ended November 30, 2015 the amount of the credit to federal income taxes due to the yearly amortization debit to the reserve for the Job Development Credit is \$360,240. (Note: This amortization includes portions of JDC accrued at 4%, 10%, and 8%).
- e. None.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

68. Provide the debit and credit in the test year to the Deferred Taxes due to Accelerated Depreciation for federal income tax, and provide the debit and credit for the Job Development Credits (whatever account) for test year.

Response:

DATA FOR 12-MONTH PERIOD ENDED NOVEMBER 30, 2015

Accounting entries per Books for:

a. Accelerated Depreciation Deferred

Dr. 410011000 Deferred Federal Income Tax	\$21,404,262
Cr. 28205000 Accumulated Deferred Income Taxes	\$21,404,262

b. Amortization of Job Development Credits

Dr. 25500000 Deferred Investment Tax Credit	\$ 360,240
Cr. 41141000 Deferred Federal Income Tax	\$ 360,240

69. Reconcile all data given in answers to questions on income taxes charged on the test year operating statement with regard to income taxes paid, income taxes charged because of normalization and credits due to yearly write-offs of past years' income tax deferrals, and from normalization of investment tax and development credits. (Both state and federal income taxes.)

Response: Refer to the following schedules which detail the requirements of these items:

<u>Schedule No.</u>	<u>Description</u>
Exhibit No. 7, Pages 19 and 20	Calculation of Income Taxes
Exhibit No. 7, Pages 13 and 14	Reconciliation of Taxable Net Income Per Books and Pro Forma
Exhibit No. 7, Page 29 (question 67a)	Income Taxes Paid

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

70. With respect to determination of income taxes, federal and state:
- a. Show income tax results of the annualizing and normalizing adjustments to the test year record before any rate increase.
 - b. Show income taxes for the annualized and normalized test year.
 - c. Show income tax effect of the rate increase requested.
 - d. Show income taxes for the normalized and annualized test year after application of the full rate increase.

[It is imperative that continuity exists between the income tax calculations as recorded for the test year and the final income tax calculation under proposed rates. If the company has more than one accounting area, then additional separate worksheets must be provided in addition to those for total company.]

Response: See Exhibit No. 2 and Exhibit No. 7, Pages 19 and 20, for the income tax results of the various annualization and adjustments made to the historic test year twelve months ended November 30, 2015.

71. In adjusting the test year to an annualized year under present rates, explain any changes that may be due to book or tax depreciation change and to debits and credits to income tax expense due to accelerated depreciation, deferred taxes, job development credits, tax refunds or other items. (The above refers only to the adjustments going from recorded test year to annualized test year).

Response: Refer to Exhibit No. 7, Pages 13, 14, 19 and 20, for explanation of the adjustments to the twelve months ended November 30, 2015.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 II. RATE OF RETURN
A. ALL UTILITIES

10. Under Section 1552 of the Internal Revenue Code and Regulations 1.1552-1 thereunder, if applicable, Parent Company, in filing a consolidated income tax return for the group, must chose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the federal government. (If this interrogatory is not applicable, so state.)
 - a. State what option has been chosen by the group.
 - b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return.
 - c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
 - d. Provide annual income tax return for group, and if income tax return shows net operating loss; provide details of amount of net operating loss allocated to the income tax returns of each of the members of the consolidated group.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 II. RATE OF RETURN
A. ALL UTILITIES

Response:

- a. For Earnings and Profits purposes under Section 1552, the company has not made an election. Under the law, if no election is made the tax liability shall be apportioned among the members of the group in accordance with the ratio which that portion of the consolidated taxable income attributable to each member of the group having taxable income bears to the consolidated taxable income. The company would only use this allocation for earnings and profits purposes.
- b. The tax sharing agreement approved by the Securities and Exchange Commission as well as state regulatory commissions dictate the terms of the allocation of tax liability. Basically each member is allocated their separate return liability, plus positive companies are allocated tax benefits from Parent Company losses per the Order approved by the SEC. Attached are the companies' tax sharing agreement (Exhibit No. 7, pages 34 - 50) and the SEC Order (Exhibit No. 7, pages 51 - 60). For the allocations from 2012-2014, please see Exhibit No. 7, pages 2-4. Please note that through the SEC Order, NiSource Inc. (through NiSource Finance Corp.) is entitled to keep the tax benefits of Acquisition Debt on the purchase of Columbia Energy Group.
- c. See the 2012-2014 allocations (Exhibit No. 7, pages 2-4) discussed in b, above.
- d. The income tax return is available for review at the Harrisburg law office of Post & Schell.

September 30, 2002

NISOURCE INC. AND SUBSIDIARY COMPANIES

INTERCOMPANY INCOME TAX ALLOCATION AGREEMENT

WHEREAS, NiSource Inc., a corporation organized under the laws of the State of Delaware ("NiSource") and a registered holding company under the Public Utility Holding Company Act of 1935 ("Act"), together with its subsidiary companies, direct and indirect, listed as parties hereto, comprise the members of the NiSource consolidated group which will join annually in the filing of a consolidated Federal income tax return, and it is now the intention of NiSource and its subsidiaries, direct and indirect, (hereinafter collectively referred to as the "NiSource Group"), to enter into an agreement for the allocation of current federal income taxes; and

WHEREAS, certain members of the NiSource Group will join annually in the filing of certain consolidated state income tax returns (to the extent permitted or required under applicable state income tax laws), and it is now the intention of the NiSource Group to enter into an agreement for the allocation of current state income taxes; and

WHEREAS, by order dated September 12, 2002, the Securities and Exchange Commission has authorized NiSource and its subsidiaries to enter into this agreement as of January 1, 2001 and to allocate consolidated income taxes in the manner herein provided; and

NOW, THEREFORE, each member ("Member") of the NiSource Group does hereby covenant and agree with one another that the current consolidated income tax liabilities of the NiSource Group shall be allocated as follows:

Definitions and Interpretation

Section 1.1 Definitions. For all purposes of this Agreement, except as otherwise expressly provided, the following terms shall have the following respective meanings:

“Acquisition Indebtedness” means indebtedness incurred by NiSource or NiSource Finance Corp. (“Finance”) to finance the acquisition (including related costs) by NiSource of all of the issued and outstanding stock of Columbia Energy Group and any renewals or extensions thereof. Acquisition Indebtedness also includes indebtedness incurred by NiSource or Finance for the purpose of refinancing the indebtedness relating to the acquisition (including related costs) of all of the issued and outstanding stock of Columbia Energy Group.

“Code” means the Internal Revenue Code of 1986, as amended.

“Consolidated Group” means NiSource and all of its subsidiaries which, from time to time, may be included in any (i) federal income tax return filed by NiSource in accordance with sections 1501 and 1502 of the Code or (ii) Other Return.

“Consolidated Return” means any consolidated federal income tax return or Other Return filed by NiSource whether before or after the date hereof, which includes one or more Members of the NiSource Group in a consolidated, combined or unitary group of which NiSource is the common parent.

“Consolidated Return Year” means any period during which NiSource files a consolidated federal income tax return or Other Return that includes one or more Members of the NiSource Group in a consolidated, combined or unitary group of which NiSource is a common parent.

“Consolidated Taxable Income” is the taxable income of the Consolidated Group as computed for federal or state income tax purposes.

“Consolidated Tax Liability” means, with reference to any taxable period, the consolidated, combined or unitary tax liability (including any interest, additions to tax and penalties) of the Consolidated Group for such taxable period (including the consolidated federal income tax liability and other consolidated, combined or unitary liability for Other Taxes).

“Corporate Taxable Income” means the income or loss of an associate company for a tax year computed as though such company had filed a separate return on the same basis as used in the Consolidated Return, except that dividend income from associate companies shall be disregarded, and other intercompany transactions eliminated in the Consolidated Return shall be given appropriate effect.

“Designated Official” means the Vice President, Corporate Tax of NiSource Corporate Services Company or such other official assigned the responsibilities of Vice President, Corporate Tax of NiSource Corporate Services Company.

“Other Return” means any consolidated, combined or unitary return of Other Taxes filed by NiSource or another Member of the NiSource Group, whether before or after the date hereof, which covers the operations of one or more Members of the NiSource Group.

“Other Taxes” means any taxes (including any interest and penalties) payable by NiSource or another Member of the NiSource Group to the government of any state, municipal or other political subdivision, including all agencies and instrumentalities of such government.

“Person” means any individual, partnership, firm, corporation, limited liability company, joint stock company, unincorporated association, joint venture, trust or other entity or enterprise, or any government or political subdivision or agency, department or instrumentality thereof.

“Regulations” means the Treasury Regulations promulgated under the Code.

“Separate Return Tax” means the tax on the Corporate Taxable Income of a corporation which is a Member computed for purposes of this Agreement as though such company were not a Member of a consolidated group.

Section 1.2 References, Etc. The words “*hereof*”, “*herein*” and “*hereunder*” and words of similar import when used in this Agreement shall refer to this Agreement as a whole and not to any particular provision of this Agreement. All terms defined herein in the singular shall have the same meanings in the plural and *vice versa*. All References herein to any Person includes such Person’s successors and assigns. All references herein to Articles and Sections shall, unless the context requires a different construction, be deemed to be references to the Articles and Sections of this Agreement. For purposes of this Agreement, Finance will not be treated as a Member of the NiSource Group and all items of income, deduction, loss, credit or any other tax attribute of Finance shall be treated as an item of income, deduction, loss, credit or tax

attribute of NiSource. In this Agreement, unless a clear contrary intention appears the word "*including*" (and with correlative meaning "include") means "including but not limited to".

Preparation and Filing of Tax Returns; Allocation of Taxes

Section 2.1 Federal Returns.

(a) A U.S. consolidated federal income tax return shall be prepared and filed by NiSource for each taxable year in respect of which this Agreement is in effect and for which the Consolidated Group is required or permitted to file a consolidated federal income tax return. NiSource and all its subsidiaries shall execute and file such consents, elections and other documents that may be required or appropriate for the proper filing of such returns.

(b) (i) The Consolidated Group will elect, on a timely basis, in accordance with Code Section 1552(b) and Section 1.1552-1(c)(2) of the Regulations to allocate its consolidated tax liability (other than alternative minimum tax ("AMT") and its related credits) among its Members under the method described in Sections 1.1502-33(d)(3) and 1.1552-1(a)(2) commencing with the consolidated taxable year ended December 31, 2001. The fixed percentage to be used for purposes of Regulations section 1.1502-33(d)(3)(i) is 100%. The general effect of such method is to first allocate the consolidated tax liability among the Members of the Consolidated Group on the basis of the percentage of the total consolidated tax which the tax of such Member (other than AMT and its related credits) if computed on a separate return basis would bear to the total amount of the taxes (other than AMT and its related credits) for all Members of the group so computed. Then such method allocates an additional amount (the "Tax Benefit Amount") to each Member up to, but not greater than, the excess, if any, of its Separate Return Tax liability (other than AMT and its related credits) over the amount allocated to such Member in the previous sentence. The total of the Tax Benefit Amounts allocated to Members shall result in payments to, and an increase in the earnings and profits of, the Members who had items of deduction, loss or credits to which such Tax Benefit Amount is attributable. This election is intended to comply with Rule 45(c)(5) under the Act, as modified by Section 2(d) below.

(ii) The allocation of the alternative minimum tax liability incurred by the NiSource Group and the resulting minimum tax credit shall be allocated in the manner set forth in Proposed and Temporary Treasury Regulation Sections 1.1502-55. This method generally allocates (i) any AMT paid by the NiSource Group based on the relative separate adjusted AMT of each Member and (ii) the minimum tax credit (AMTC) on the basis of the AMT previously assigned to such Member and assuming that AMTC is utilized on a "first in/first out" methodology, and that to the extent that AMTC

arising in one year is not fully utilized, such AMTC is utilized proportionately by the Members previously assigned AMT for that year.

(c) Each Member's allocable share of the consolidated income tax liability as determined in Section 2.1(b) hereby shall be used in both (i) the determination of each Member's earnings and profits and (ii) determining the amounts to be paid (as provided in Section 3.4 of this Agreement) by Members to NiSource with respect to each Member's share of the Consolidated Group's Tax liability and payments from NiSource to Members with respect to the use of a Member's tax attributes.

(d) (i) The aggregate of all amounts paid by Members of the Consolidated Group (the "Paying Members") as a result of the excess of each Members' Separate Return Tax liability (as determined under Section 1.1552-1(a)(2)(ii) of the Regulations) over the amount allocated to such Member as its share of the Consolidated Tax Liability under Code Section 1552 (i.e., the Tax Benefit Amount) shall be paid by NiSource to the other Members (the "Loss Members") which had tax deductions, losses and credits to which such payments by the Paying Members are attributable. The apportionment of such payments among Loss Members shall be in a manner that reflects the Consolidated Group's absorption of such tax attributes in the manner described in Section 2.1(e) below. The payments to the Loss Members for their tax attributes shall be pursuant to a consistent method which reasonably reflects such items of loss or credit (such consistency and reasonableness to be determined by the Designated Official).

(ii) Notwithstanding the provisions of section 2.1(d)(i), the Tax Benefit Amount allocated to NiSource and paid to NiSource as a result of its being a Loss Member shall be limited to its Tax Benefit Amount determined without regard to this section 2.1(b)(ii) multiplied by a fraction, the numerator of which is NiSource's interest deduction attributable to Acquisition Indebtedness, and the denominator of which is the sum of all of NiSource's deductions. The portion of NiSource's Tax Benefit Amount which cannot be allocated and paid to NiSource due to the operation of this Section shall be reallocated to Paying Members of the Consolidated Group other than NiSource in accordance with the principles contained in section 2.1(b)(i).

(e) In apportioning the payments to Loss Members for the Tax Benefit Amount pursuant to Section 2.1(d) hereof:

(i) any consolidated net operating loss ("NOL") shall be allocated among the group Members pursuant to Regulations Section 1.1502-21(b). To the extent the consolidated NOL is carried back, any Member's individually allocable

NOL shall be deemed carried back and utilized in proportion to the amount that the Member's NOL bears to the consolidated NOL. Analogous principles shall apply in the case of NOL carryforwards;

(ii) with respect to each type of credit used to offset all or a portion of the Consolidated Tax Liability otherwise payable, such credit shall be allocated among the Members by crediting to each Member an amount of credit which that Member would have available to utilize on a separate return basis in a manner consistent with the method set forth in Section 2.1(e)(i) above.

(iii) the cost of any credit recapture which results in the payment of tax shall be specifically allocated to the Member whose credit is recaptured determined in a manner consistent with the provisions of Section 2.1(e)(i) above.

(f) The allocation of tax shall be subject to further adjustment from time to time on account of the payment of additional tax or the receipt of a refund attributable to either the filing of an amended return or on account of the results of an audit conducted by the Internal Revenue Service or other relevant taxing authority.

Section 2.2 Other Taxes. (a) NiSource will prepare and file (or cause to be prepared and filed) all returns of Other Taxes which are required to be filed with respect to the operations of NiSource and its subsidiaries. In the event any taxing authority requires or permits that a combined, consolidated or unitary return be filed for Other Taxes, which return includes both NiSource and a subsidiary, NiSource may elect to file such return and shall have the right to require any Member to be included in such return. NiSource will advise each of its subsidiaries included in each Other Return and each governmental office in which any Other Return is filed. Other Taxes shall be allocated among the NiSource Group in a manner that is consistent with the method set forth in Article 2 hereof. Furthermore, amounts due to NiSource or from NiSource, with respect to Other Taxes, shall be determined in a manner consistent with Sections 2.1(b) and 2.1(d).

(b) Each Member of the NiSource Group that does not file an Other Return together with any other Member of the NiSource Group shall be solely responsible and obligated to pay the tax liability with respect to such return from its own funds. Such returns shall be prepared and filed by NiSource or the Member filing the Other Return.

(c) If any Member of the NiSource Group is required to file a combined, consolidated or unitary return for Other Taxes with another Member of the

NiSource Group, but not with NiSource (an “Other Taxes Subgroup”), then NiSource shall have the rights, powers and obligations to file such tax returns and apportion among and, collect and remit from, the applicable Members such Other Taxes as the rights, powers and obligations given to NiSource under this Agreement with respect to the Consolidated Tax Liability. Such returns shall be prepared and filed by NiSource. If the right to file a combined, consolidated or unitary return for Other Taxes is optional, then NiSource shall decide which of its subsidiaries should, to the extent permitted by law, join in filing of such return.

Section 2.3 **Member Tax Information**. The Members of the Consolidated Group shall submit the tax information requested by the Designated Official of NiSource in the manner and by the date requested, in order to enable the Designated Official to calculate the amounts payable by the Members pursuant to Article 3 hereof.

Responsibility for Tax; Intercompany Payments

Section 3.1 **Responsibility**. Assuming the Members of the Consolidated Group have fulfilled their obligations pursuant to this Article III, then NiSource will be solely responsible for, and will indemnify and hold each Member of the Consolidated Group harmless with respect to, the payment of: (a) the Consolidated Tax Liability for each taxable period for which, as determined under Section 2.1 hereof, NiSource filed a Consolidated Return or should have been filed; and (b) any and all Other Taxes due or payable with respect to any Other Return which is filed by NiSource or should have been filed.

Section 3.2 **Federal Tax Payments**. (a) With respect to each Consolidated Return Year, the Designated Official of NiSource shall estimate and assess or pay to Members of the Consolidated Group their share of estimated tax payments to be made on a projected consolidated federal income tax return for each year. In making this determination, NiSource shall elect a method for determining estimated tax and each Member shall follow that method; provided, however, under no circumstances shall a Loss Member be paid any amount described in Section 2.1(d) until a date after which NiSource has filed the Consolidated Return for such Consolidated Return Year. Such Members will pay, to NiSource or be paid by NiSource, such estimates not later than the 15th day of the 4th, 6th, 9th and 12th months of such Consolidated Return Year. With respect to any extension payment, the Designated Official of NiSource shall estimate and assess or pay to Members of the Consolidated Group their share of such extension payment. The difference between (1) a Member’s estimated tax payments used for computation of the quarterly estimated payments plus their extension payments and (2)

such Member's actual Tax Liability for any Consolidated Return Year as determined under Section 2.1(b) hereof, shall be paid to NiSource or by NiSource within sixty (60) days after the filing of the consolidated federal income tax return.

(b) NiSource shall have sole authority, to the exclusion of all other Members of the Consolidated Group, to agree to any adjustment proposed by the Internal Revenue Service or any other taxing authority with respect to items of income, deductions or credits, as well as interest or penalties, attributable to any Member of the Consolidated Group during any Consolidated Return Year in which such Member was a Member of the Consolidated Group notwithstanding that such adjustment may increase the amounts payable by Members of the Consolidated Group under this Section 3.2 or Section 3.3 hereof. In the event of any adjustment to the Consolidated Tax Liability relating to items of income, deductions or credit, as well as interest or penalties, attributable to any Member of the Consolidated Group by reason of an amended return, claim for refund or audit by the Internal Revenue Service or any other taxing authority, the liability of all other Members of the Consolidated Group under paragraphs (a) of this Section 3.2 or Section 3.3 hereof shall be redetermined to give effect to such adjustment as if such adjustment had been made as a part of the original computation of such liability, and payment from a Member to NiSource or by NiSource to a Member, as the case may be, shall be promptly made after any payments are made to the Internal Revenue Service or any other taxing authority, refunds received or final determination of the matter in the case of contested proceedings. In such event, any payments between the parties shall bear interest at the then prevailing rate or rates on deficiencies assessed by the Internal Revenue Service or any other relevant taxing authority, during the period from the due date of the Consolidated Return (determined without regard to extensions of time for the filing thereof) for the Consolidated Return Year to which the adjustments were made to the date of payment.

Section 3.3 Other Tax Payments. Payments by a Member with respect to Other Taxes and required estimates thereof for which any other Member has joint and several liability shall be calculated and made by or to such Member in the same manner as that provided in Section 3.2. The principles set forth in Section 3.2 governing the determination and adjustment of payments as well as the method of payment to or from such Member with respect to federal income taxes shall be equally applicable in determining and adjusting the amount of and due date of payments to be made to or from such subsidiary with respect to Other Taxes and estimates thereof. Each Member shall pay, directly to the appropriate taxing authority, all taxes for which such Member is liable and for which no other Member has joint or several liability.

Section 3.4 Payment Mechanics. (a) Any payments to be made by a subsidiary of NiSource pursuant to Section 2.1, 2.2, 3.2 or 3.3 hereof shall be made by such

subsidiary to NiSource by either promptly crediting as an offset against amounts owed to such Member by NiSource or to the extent no amounts are owed to such Member by NiSource, by cash payments to NiSource. To the extent any payments are to be made to a subsidiary with respect to the use of such subsidiary's tax attributes by the Consolidated Group pursuant to Section 2.1, 2.2, 3.2 or 3.3 hereof, NiSource shall make such payment to such subsidiary by either promptly crediting as an offset against amounts owned by such Member to NiSource, or to the extent no amounts are owed to NiSource by such Member, by cash payments to the Member.

(b) Tax payments by NiSource with respect to any Consolidated Tax Liability shall be paid by NiSource and shall be debited to the Member of the Consolidated Group for their respective shares of such Consolidated Tax Liability as determined pursuant to Article II hereof. Tax Refunds received by NiSource with respect to any Consolidated Tax Liability, shall be paid by NiSource to the Member of the Consolidated Group entitled to such Tax Refund, as determined.

(c) NiSource shall be responsible for maintaining the books and records reflecting the intercompany accounts reflecting the amounts owned, collected and paid with respect to Taxes pursuant to this Agreement.

(d) NiSource may delegate to other Members of the Consolidated Group responsibilities for the collection and disbursement of monies as required under this Agreement as well as responsibilities for maintaining books and records as required under this Agreement.

Section 3.5 Administration. The provisions of this Agreement shall be administered by the Designated Official of NiSource. The interpretations of this Agreement by the Designated Official of NiSource shall be conclusive.

ARTICLE IV.

Miscellaneous Provisions

Section 4.1 **Effect.** The provisions hereof shall fix the rights and obligations of the parties as to the matters covered hereby whether or not such are followed for federal income tax or other purposes by the Consolidated Group, including the computation of earnings and profits for federal income tax purposes.

Section 4.2 **Effective Date and Termination of Affiliation.** This Agreement shall be effective with respect to all taxable years ending on or after January 1, 2001, in which any subsidiary of NiSource is a Member of the Consolidated Group for any portion of the tax year. In the event that a party to this Agreement ceases to be a Member of the Consolidated Group, the rights and obligations of such party and each other party to this Agreement shall survive, but only with respect to taxable years including or ending before the date such party ceases to be a Member of the Consolidated Group.

Section 4.3 **Notices.** Any and all notices, requests or other communications hereunder shall be given in writing (a) if to NiSource to Attention: Vice President, Tax, Facsimile Number: 219-647-6177 and (b) if to any other person, at such other address as shall be furnished by such person by like notice to the other parties.

Section 4.4 **Expenses.** Each party hereto shall pay its own expenses incident to this Agreement and the transactions contemplated hereby, including all legal and accounting fees and disbursements.

Section 4.5 **Benefit and Burden.** This Agreement shall inure to the benefit of, and shall be binding upon, the parties hereto and their respective successors.

Section 4.6 **Amendments and Waiver.** No amendment, modification, change or cancellation of this Agreement shall be valid unless the same is in writing and signed by the parties hereto. No waiver of any provision of this Agreement shall be valid unless in writing and signed by the person against whom that waiver is sought to be enforced. The failure of any party at any time to insist upon strict performance of any condition, promise, agreement or understanding set forth herein shall not be construed as a waiver or relinquishment of the right to insist upon strict performance of the same or any other condition, promise, agreement or understanding at a future time.

Section 4.7 Assignments. Neither this Agreement nor any right, interest or obligation hereunder may be assigned by any party hereto and any attempt to do so shall be null and void.

Section 4.8 Severability. The invalidity or unenforceability of any particular provision of this Agreement shall not affect the other provisions hereof, and this Agreement shall be construed in all respects as if such invalid or unenforceable provision were omitted.

Section 4.9 Entire Agreement. **THIS AGREEMENT SETS FORTH ALL OF THE PROMISES, AGREEMENTS, CONDITIONS, UNDERSTANDINGS, WARRANTIES AND REPRESENTATIONS AMONG THE PARTIES WITH RESPECT TO THE TRANSACTIONS CONTEMPLATED HEREBY, AND SUPERSEDES ALL PRIOR AGREEMENTS, ARRANGEMENTS AND UNDERSTANDINGS BETWEEN THE PARTIES HERETO, WHETHER WRITTEN, ORAL OR OTHERWISE. THERE ARE NO PROMISES, AGREEMENTS, CONDITIONS, UNDERSTANDINGS, WARRANTIES OR REPRESENTATIONS, ORAL OR WRITTEN, EXPRESS OR IMPLIED, AMONG THE PARTIES EXCEPT AS SET FORTH HEREIN.**

Section 4.10 Applicable Law. **THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF INDIANA.**

Section 4.11 Counterparts. This Agreement may be executed in one or more counterparts, each of which shall constitute an original and together which shall constitute one instrument. The parties hereto specifically recognize that from time to time other corporations may become Members of the Consolidated Group and hereby agree that such new Members may become Members to this Agreement by executing a copy of this Agreement and it will be effective as if all the Members had re-signed.

Section 4.12 Attorneys' Fees. If any Member or former Member hereto commences an action against another party to enforce any of the terms, covenants, conditions or provisions of this Agreement, or because of a default by a party under this Agreement, the prevailing party in any such action shall be entitled to recover its costs, expenses and losses, including attorneys' fees, incurred in connection with the prosecution or defense of such action from the losing party.

Section 4.13 No Third Party Rights. Nothing in this Agreement shall be deemed to create any right in any creditor or other person or entity not a party hereto and this

Agreement shall not be construed in any respect to be a contract in whole or in part for the benefit of any third party.

Section 4.14 Further Documents. The parties agree to execute any and all documents, and to perform any and all other acts, reasonably necessary to accomplish the purposes of this Agreement.

Section 4.15 Headings and Captions. The headings and captions contained in this Agreement are inserted and included solely for convenience and shall not be considered or given any effect in construing the provisions hereof if any question of intent should arise.

Section 4.16 Departing Members

(a) In the event that any Member of the NiSource Group at any time leaves the NiSource Group and, under any applicable statutory provision or regulation, that Member is assigned and deemed to take with it all or a portion of any of the tax attributes of the NiSource Group (including but not limited to NOL, credit carry forwards, and AMTC carry forwards), then to the extent that the amount of tax attributes so assigned differs from the amount of such attributes previously allocated to such Member under this agreement, the departing Member shall appropriately settle with the NiSource Group. Such settlement shall consist of payment (1) on a dollar for dollar basis for all differences in credits, and, (2) in the case of NOL differences (or other differences related to other deductions), in a dollar amount computed by reference to the amount of NOL multiplied by the applicable tax rate relating to such NOL. The settlement payment shall be paid to NiSource within sixty days after the Member leaves the NiSource Group. The settlement amounts shall be allocated among the remaining Members of the NiSource Group in proportion to the relative level of attributes possessed by each Member and the attributes of each Member shall be adjusted accordingly.

(b) Upon the departure of any Member from the NiSource Group, such Member shall allocate its items of income, deduction, loss and credit between the period that it was a Member of the NiSource Group and the period thereafter based upon a closing of the books methodology allowed under Treasury Regulation Section 1.1502-76(b)(2). The difference between (1) its prior estimated taxes or payments of Tax Benefit and (2) the amount of taxes due or payments of Tax Benefit due to that Member, shall be appropriately settled on the day such Member leaves the NiSource Group or on an alternative date mutually agreeable in writing to the NiSource Group and the departing Member.

EXECUTED as of the date and year first above written.

By: /s/ J. W. Grossman
Printed Name: Jeffrey W. Grossman
Title: Vice President and Controller
NiSource Inc.

By: /s/ J. W. Grossman
Printed Name: Jeffrey W. Grossman
Title: Vice President
[List of companies attached as Exhibit A]

By: /s/ J. W. Grossman
Printed Name: Jeffrey W. Grossman
Title: President
Columbia Insurance Corporation, Ltd.

By: /s/ H. Phillip Conrad
Printed Name: H. Phillip Conrad
Title: President
Northern Indiana Trading Company, Inc.

EXHIBIT A

Bay State Gas Company dba Columbia Gas of Massachusetts

Columbia Energy Group

Columbia Energy Holdings Corporation

Columbia Gas of Kentucky, Inc.

Central Kentucky Transmission Company

Columbia Gas of Maryland, Inc.

Columbia Gas of Ohio, Inc.

Columbia Gas of Ohio Receivables Corporation

Columbia Gas of Pennsylvania, Inc.

Columbia Gas of Pennsylvania Receivables Corporation

Columbia Gas of Virginia, Inc.

Columbia Gas Transmission, LLC

Columbia Hardy Corporation

Columbia Gulf Transmission Company

CNS Microwave, Inc.

Columbia Remainder Corporation

NiSource Gas Transmission & Storage Company

NiSource Insurance Corporation, Inc.

Crossroads Pipeline Company

EnergyUSA, Inc. (IN)

EnergyUSA-TPC Corp.

IWC Resources Corporation

Harbour Water Corporation

Indianapolis Water Company

Irishman's Run Acquisition Corporation

IWC Morgan Water Corporation

Liberty Water Corporation

The Darlington Water Works Company

NiSource Capital Markets, Inc.

NiSource Corporate Services Company

NiSource Development Company, Inc.

Lake Erie Land Company

SCC Services, Inc.

NDC Douglas Properties, Inc.

NiSource Energy Technologies, Inc.

NiSource Finance Corp.

NiSource Retail Services

Northern Indiana Public Service Company

NIPSCO Accounts Receivable Corporation

PEI Holdings, Inc.

Northern Indiana Trading Company

SECURITIES AND EXCHANGE COMMISSION

(Release No. 35-27567; 70-9681)

NiSource Inc., et al.

Supplemental Order Authorizing Tax Allocation Agreement; Reservation of Jurisdiction

September 12, 2002

NiSource Inc. ("NiSource"), a registered holding company; its utility subsidiaries: Northern Indiana Public Service Company ("Northern Indiana"); Kokomo Gas and Fuel Company ("Kokomo") and its subsidiary, Northern Indiana Fuel and Light Company ("NIFL") and its subsidiary, all located in Merrillville, Indiana; Bay State Gas Company ("Bay State"); Northern Utilities, Inc. ("Northern Utilities"), both located in Westborough, Massachusetts; Columbia Gas of Kentucky, Inc. ("Columbia Kentucky"); Columbia Gas of Ohio, Inc. ("Columbia Ohio"); Columbia Gas of Maryland, Inc. ("Columbia Maryland"); Columbia Gas of Pennsylvania, Inc. ("Columbia Pennsylvania"); and Columbia Gas of Virginia, Inc. ("Columbia Virginia"), all located in Columbus, Ohio; Columbia Energy Group ("Columbia"), a subsidiary registered holding company of NiSource, Merrillville, Indiana; and NiSource's nonutility subsidiaries: NiSource Corporate Services Company; EnergyUSA, Inc., (an Indiana corporation) and its subsidiaries; Primary Energy, Inc. and its subsidiaries; NiSource Capital Markets, Inc.; NiSource Finance Corp. ("NiSource Finance"); NiSource Pipeline Group, Inc. and its subsidiaries; NiSource Development Company, Inc. and its subsidiaries; NI Energy Services, Inc. and its subsidiaries; NiSource Energy Technologies, Inc.; Columbia Atlantic Trading Corporation; Columbia Energy Group Capital Corporation and its

subsidiaries; Columbia Pipeline Corporation and its subsidiaries; Columbia Energy Services Corporation; Columbia Remainder Corporation, all located in Merrillville, Indiana; Columbia Insurance Corporation, Ltd, Hamilton HM CX, Bermuda; Columbia Energy Resources, Inc. and its subsidiaries, Charleston, West Virginia; Columbia Gas Transmission Corporation; Columbia Transmission Communications Corporation, Fairfax, Virginia; IWC Resources Corporation ("IWCR") and its subsidiaries, Indianapolis, Indiana; Columbia Accounts Receivable Corporation; Columbia Service Partners, Inc. and its subsidiaries; Columbia Network Services Corporation and its subsidiary, all located in Columbus, Ohio; Columbia Gulf Transmission Company, Houston, Texas; and Bay State GPE, Inc., both located in Westborough, Massachusetts (collectively, "Applicants"), have filed with the Securities and Exchange Commission ("Commission") a post-effective amendment ("Post-Effective Amendment") under section 12(b) of the Act and rule 45 under the Act to a previously submitted application-declaration ("Application"). The Commission issued a notice of the Application on September 26, 2000.¹

I. Background

NiSource became a registered holding company on November 1, 2000, following the acquisition of Columbia, which is also a registered holding company.² NiSource owns, directly or indirectly, all of the issued and outstanding common stock of Northern Indiana, Kokomo, NIFL, Bay State, and Northern Utilities, which were the pre-merger public-utility subsidiaries of NiSource; and indirectly through Columbia, all of the issued

¹ HCAR No. 27236.

² The Commission authorized the acquisition by order dated October 30, 2000 (HCAR No. 27263).

and outstanding common stock of Columbia Kentucky, Columbia Maryland, Columbia Ohio, Columbia Pennsylvania, Columbia Virginia (collectively, the "Utility Subsidiaries"). Together, the Utility Subsidiaries distribute gas at retail in portions of Indiana, Ohio, Virginia, Maryland, Kentucky, Pennsylvania, Massachusetts, New Hampshire and Maine. Northern Indiana also generates, transmits and sells electricity in a portion of Indiana.

NiSource also holds directly or indirectly numerous non-utility subsidiaries and investments. Its principal non-utility subsidiaries are: NiSource Corporate Services Company, a subsidiary service company; EnergyUSA, Inc., which serves as the holding company for subsidiaries that are engaged in energy marketing and in providing energy management services; Primary Energy, Inc., which develops and invests in cogeneration and other large industrial energy facilities; IWCR, which was previously the holding company for several water distribution companies;³ NiSource Pipeline Group, Inc., which is a holding company for certain of NiSource's interstate pipeline companies; NiSource Development Company, Inc., which holds investments in various businesses, primarily in real estate, that are intended to complement NiSource's energy businesses; Columbia Gas Transmission Corporation and Columbia Gulf Transmission Company, which are interstate pipeline companies; and Columbia Energy Resources, Inc, which, through subsidiaries, explores for, develops, gathers and produces natural gas and oil in the United States and Canada. A more complete description of NiSource and its subsidiaries

³ The principal operating assets of IWCR and its subsidiaries were recently sold in accordance with the Commission's divestiture order under section 11(b)(1) of the Act.

is contained in the Commission's order, dated October 30, 2000, approving NiSource's acquisition of Columbia.⁴

By order dated November 1, 2000 in this file ("Financing Order"), the Commission authorized NiSource and its subsidiaries to engage in a program of external financing and intrasystem financing, and other related transactions, for the period through December 31, 2003 ("Authorization Period").⁵ In the Financing Order, the Commission reserved jurisdiction over, among other things, a proposed tax allocation agreement ("Tax Allocation Agreement") that will allocate the consolidated income tax liability of NiSource among the members of the consolidated group.

NiSource organized NiSource Finance to facilitate financing the cash portion of the consideration paid to Columbia's shareholders in the merger. At the closing of the merger, NiSource Finance issued \$4,144,501,483 of commercial paper, back-stopped by a 364-day revolving credit facility, to finance the cash portion of the merger consideration and other related costs of the transaction.

Subsequently, between November 14, 2000 and April 6, 2001, NiSource Finance issued and sold a total of \$2.95 billion of senior unsecured notes with varying maturities between April 15, 2003 and November 15, 2010. On November 27, 2000, NiSource issued 11.5 million shares of common stock and used the net proceeds (\$280.9 million) to reduce the outstanding amount of commercial paper issued by NiSource Finance.

⁴ HCAR No. 27263.

⁵ HCAR No. 27265. By supplemental order, the Commission approved an increase in short-term borrowings by NiSource (HCAR No. 27361 (March 21, 2001)).

NiSource guarantees NiSource Finance's commercial paper and senior unsecured notes.⁶

NiSource also issued to Columbia's shareholders equity-linked securities called "SAILS" that consist of a zero-coupon debenture coupled with a forward equity contract requiring the holder to purchase common stock of NiSource on the fourth anniversary of the closing of the merger. The aggregate face amount of the debentures embedded in the SAILS was approximately \$114.4 million at the time of issuance. Under the Internal Revenue Code, the difference between the face amount of the debenture at maturity (\$2.60 per unit) and the fair market value of the debenture on the date of issuance is treated as original issue discount ("OID"). The OID is reported as taxable income by the holders of the SAILS and as a deductible interest expense by NiSource on a yield-to-maturity basis during the four-year period that the SAILS are outstanding.

The term "Acquisition Debt," used below, includes the senior unsecured notes issued by NiSource, as described above, the debentures embedded in the SAILS, and that portion (approximately \$913.6 million at December 31, 2001) of the commercial paper issued at closing that was not subsequently retired or refinanced with the proceeds of common stock and senior unsecured notes. The term also includes indebtedness that may be incurred by NiSource or NiSource Finance during the Authorization Period for the purpose of refinancing any of this indebtedness. The remaining amount of outstanding floating rate Acquisition Debt has been further reduced since December 31, 2001 through the application of the net cash proceeds of the sale of the assets or securities of certain non-utility subsidiaries of NiSource, including, principally, the assets of IWCR and its

⁶ NiSource's commercial paper is rated A-2 by Standard and Poor's ("S&P") and P-3 by Moody's Investor Services ("Moody's"). Its long-term unsecured debt is rated BBB by S&P and Baa3 by Moody's.

subsidiaries, which were sold on April 30, 2002. At June 30, 2002, the floating rate portion of the Acquisition Debt was \$515.6 million.

The interest expense on the Acquisition Debt in 2001 was \$253.8 million.

NiSource estimates that the annual interest expense on the Acquisition Debt in 2002 and subsequent years, assuming no further reductions in the amount outstanding and no change in short-term interest rates, will be approximately \$248 million. Because NiSource and its consolidated subsidiaries will file a consolidated income tax return, the interest expense on the Acquisition Debt will offset the group's consolidated taxable income and therefore reduce the overall tax liability of the group. NiSource estimates that the interest expense on the Acquisition Debt in 2001 will reduce the group's tax liability by about \$88 million.⁷ However, as discussed below, unless the relief requested in this post-effective amendment is granted, NiSource would not be able to retain, or share in, the tax benefit (*i.e.*, the reduction in the group's income tax liability) that is associated with the interest it pays on the Acquisition Debt. Rather, under rule 45(c), the benefit of the interest expense would have to be allocated to other members of the group with a positive allocation of tax (primarily the Utility Subsidiaries and the large pipeline subsidiaries).

II. Tax Allocation Agreement

Applicants request that the Commission issue a supplemental order releasing jurisdiction of the Tax Allocation Agreement reserved over in the Financing Order.

⁷ NiSource calculates this estimate by applying a hypothetical 35% tax rate to the consolidated taxable income of the group.

Applicants propose to allocate their consolidated income tax liability in accordance with the Tax Allocation Agreement through December 31, 2003, the end of the authorization period of the Financing Order.⁸

Section 12(b) of the Act and rule 45(a) under the Act prohibit a registered holding company or any of its subsidiaries from lending to, extending its credit in any manner to, indemnifying, or making a donation or capital contribution to any company in the same holding-company system without prior Commission approval.

Under the Tax Allocation Agreement, the consolidated tax will be allocated among the members of the group in proportion to the separate return tax of each member, provided that the tax apportioned to any subsidiary company of NiSource will not exceed the "separate return tax" of the subsidiary. This is the method of allocation permitted under rule 45(c)(2)(ii). The Tax Allocation Agreement, however, does not qualify for the exemption from the requirements of rule 45(a) because NiSource will retain the benefits, in the form of reductions in consolidated taxes, attributable to the interest expense on the Acquisition Debt.⁹

Applicants state that the proposed Tax Allocation Agreement assigns the tax benefit associated with the interest expense on the Acquisition Debt to NiSource, the

⁸ Applicants will file a new application/declaration to extend the period in which they may allocate consolidated income taxes in accordance with the Tax Allocation Agreement past December 31, 2003. This application/declaration will include, among other things, information on the actual and *pro forma* effect of the proposed tax allocation method on the capitalization and cash flow of the members of the NiSource group for the period covered by any requested extension.

⁹ An exemption from the requirements of rule 45(a) is not available because rule 45(c)(5)

entity that is legally obligated for payment of that interest expense. In addition, the proposed Tax Allocation Agreement will not shift a larger portion of the group's tax liability to any member than the member would otherwise pay on a separate return basis. Exhibit K-1 to the Application illustrates the difference between the rule 45(c) method and the proposed method in the amounts of tax that would be allocated to the members of the NiSource group.¹⁰

III. Conclusion

Applicants state that, for purposes of rule 54, the conditions specified in rule 53(a) are satisfied and that none of the adverse conditions specified in rule 53(b) exist. As a result, the Commission will not consider the effect on the NiSource system of the capitalization or earnings of any NiSource subsidiary that is an exempt wholesale generator or foreign utility company, as those terms are defined in sections 32 and 33 of the Act, respectively, in determining whether to approve the proposed transaction.

The Maine Public Utilities Commission authorized the Tax Allocation Agreement with respect to Northern Utilities. The Pennsylvania Public Utility Commission authorized the Tax Allocation Agreement with respect to Columbia Pennsylvania. The State Corporation Commission of Virginia authorized the Tax Allocation Agreement with respect to Columbia Virginia. In addition, Northern Utilities must file a copy of the Tax

requires NiSource to reallocate these benefits to its subsidiary companies.

¹⁰ When Exhibit K-1 was prepared and filed in this proceeding, NiSource assumed that annual interest expense on the Acquisition Debt would be about \$280 million. In fact, NiSource states in the Post-Effective Amendment that interest expense on the Acquisition Debt in 2001 was \$253.8 million, and is estimated at approximately \$248 million in 2002 and later years, assuming no change in interest rates and no further principal repayments.

Allocation Agreement with the New Hampshire Public Utilities Commission, for notice purposes, within 10 days after the date on which it is executed, and Bay State Gas Company must file a copy of the Tax Allocation Agreement, for notice purposes, with the Massachusetts Department of Telecommunications and Energy. Either commission could, *sua sponte*, institute a proceeding and hold hearings on the Tax Allocation Agreement. However, NiSource states that neither commission has taken any action.

Except as stated above, no other state commission, and no federal commission, other than this Commission, has jurisdiction over the Tax Allocation Agreement. NiSource estimates that the fees and expenses incurred or to be incurred in connection with its proposal will not exceed \$15,000.

Upon the basis of the facts in the record, it is hereby found that the applicable standards of the Act and rules under the Act are satisfied, and that no adverse findings are necessary.

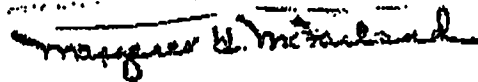
IT IS ORDERED, under the applicable provisions of the Act and rules under the Act, that, except as to those matters over which jurisdiction is reserved, the Application, as amended, be allowed to take effect immediately, subject to the terms and conditions prescribed in rule 24 under the Act; provided that NiSource will file, as an exhibit to its Annual Report on Form U5S, beginning with its Annual Report for 2002, a table in the form of Exhibit L that identifies each component of the Acquisition Debt, the associated interest expense, and the amounts and dates of any prepayments or retirements in the outstanding balance of the Acquisition Debt. Further, NiSource will file, by an amendment to its Annual Report on Form U5S within 30 days of the date on which it files its consolidated tax return, a spreadsheet that shows the actual allocation of income

taxes to each of the members of the consolidated group and that portion of tax (or negative tax) that is attributable to the interest expense on the Acquisition Debt.

IT IS FURTHER ORDERED, that jurisdiction continue to be reserved over:

(1) the energy marketing activities by any nonutility subsidiary outside the United States and Canada; (2) the proposed gas exploration and production activities outside the United States and Canada; (3) investments in pipeline and storage facilities outside the United States; and (4) any other energy-related activities of nonutility subsidiaries outside the United States.

For the Commission, by the Division of Investment Management, pursuant to delegated authority.



Margaret H. McFarland
Deputy Secretary

Columbia Gas of Pennsylvania
PowerTax Depreciation Summary Report 7

Attachment 1
Exhibit No. 7
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Grouped By: Total Tax Classes

Tax Book : Federal

Tax Year : 2014

Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1953	\$15,413,306	\$0	\$15,413,306	\$15,327,925	\$20,224	\$0	\$0	\$0	\$0	\$15,413,306	\$15,348,149
V1954	\$2,241,863	\$0	\$2,241,863	\$2,241,863	\$0	\$0	\$0	\$0	\$0	\$2,241,863	\$2,241,863
V1956	\$5,064,353	\$0	\$5,064,353	\$5,064,353	\$0	\$0	\$0	\$0	\$0	\$5,064,353	\$5,064,353
V1956	\$3,291,554	\$0	\$3,291,554	\$3,291,554	\$0	\$0	\$0	\$0	\$0	\$3,291,554	\$3,291,554
V1957	\$4,093,965	\$0	\$4,093,965	\$4,093,965	\$0	\$0	\$0	\$0	\$0	\$4,093,965	\$4,093,965
V1958	\$4,749,019	\$0	\$4,749,019	\$4,749,019	\$0	\$0	\$0	\$0	\$0	\$4,749,019	\$4,749,019
V1959	\$4,349,094	\$0	\$4,349,094	\$4,349,094	\$0	\$0	\$0	\$0	\$0	\$4,349,094	\$4,349,094
V1960	\$4,437,006	\$0	\$4,437,006	\$4,437,006	\$0	\$0	\$0	\$0	\$0	\$4,437,006	\$4,437,006
V1961	\$4,913,663	\$0	(\$18)	\$4,913,663	\$0	\$0	\$0	\$0	\$0	\$4,913,663	\$4,913,663
V1962	\$4,377,394	\$0	\$0	\$4,377,394	\$0	\$0	\$0	\$0	\$0	\$4,377,394	\$4,377,394
V1963	\$5,249,541	\$0	\$0	\$5,249,541	\$0	\$0	\$0	\$0	\$0	\$5,249,541	\$5,249,541
V1964	\$5,534,653	\$0	\$0	\$5,534,653	\$0	\$0	\$0	\$0	\$0	\$5,534,653	\$5,534,653
V1965	\$4,669,527	\$0	\$0	\$4,669,527	\$0	\$0	\$0	\$0	\$0	\$4,669,527	\$4,669,527
V1966	\$6,379,046	\$0	\$0	\$6,379,046	\$0	\$0	\$0	\$0	\$0	\$6,379,046	\$6,379,046
V1967	\$6,286,494	\$0	\$0	\$6,286,494	\$0	\$0	\$0	\$0	\$0	\$6,286,494	\$6,286,494
V1968	\$5,787,939	\$0	\$18,394	\$5,769,545	\$4,088	\$0	\$0	\$0	\$0	\$5,787,939	\$5,773,633
V1969	\$4,541,097	\$0	\$1	\$4,541,096	\$0	\$0	\$0	\$0	\$0	\$4,541,097	\$4,541,096
V1970	\$3,676,128	\$0	\$2	\$3,676,126	\$0	\$0	\$0	\$0	\$0	\$3,676,128	\$3,676,126
V1971	\$9,434,565	\$0	\$57,395	\$9,429,873	\$0	\$0	\$0	\$0	\$0	\$9,434,565	\$9,429,873
V1972	\$5,775,200	\$0	\$3,264	\$5,771,430	\$0	\$0	\$0	\$0	\$0	\$5,775,200	\$5,771,430
V1973	\$4,866,020	\$0	\$13,423	\$4,866,020	\$0	\$0	\$0	\$0	\$0	\$4,866,020	\$4,866,020
V1974	\$6,670,944	\$0	\$0	\$6,670,944	\$0	\$0	\$0	\$0	\$0	\$6,670,944	\$6,670,944
V1975	\$6,249,649	\$0	\$4,869	\$6,248,510	\$0	\$0	\$0	\$0	\$0	\$6,249,649	\$6,248,510
V1976	\$5,570,314	\$0	\$17,969	\$5,444,707	\$0	\$0	\$0	\$0	\$0	\$5,570,314	\$5,444,707
V1977	\$9,828,321	\$0	\$733	\$9,685,337	\$0	\$0	\$0	\$0	\$0	\$9,828,321	\$9,685,337
V1978	\$10,299,560	\$0	\$0	\$10,056,408	\$0	\$0	\$0	\$0	\$0	\$10,299,560	\$10,056,408
V1979	\$13,288,569	\$0	\$116,665	\$13,252,823	\$0	\$0	\$0	\$0	\$0	\$13,288,569	\$13,252,823
V1980	\$12,344,453	\$0	\$44,320	\$12,425,520	\$334	\$0	\$0	\$0	\$0	\$12,344,453	\$12,425,854
V1981	\$14,884,986	\$0	\$14,884,986	\$14,855,618	\$768	\$0	\$0	\$0	\$0	\$14,884,986	\$14,856,386
V1982	\$13,659,865	\$0	\$13,659,865	\$13,632,960	\$660	\$0	\$0	\$0	\$0	\$13,659,865	\$13,633,620
V1983	\$11,426,550	\$0	\$11,426,550	\$11,410,408	\$377	\$0	\$0	\$0	\$0	\$11,426,550	\$11,410,785

Columbia Gas of Pennsylvania
PowerTax Depreciation Summary Report 7

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Grouped By: Total Tax Classes

Tax Book : Federal

Tax Year : 2014

Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1984	\$13,424,751	\$0	\$13,424,751	\$13,406,246	\$422	\$0	\$0	\$0	\$0	\$13,424,751	\$13,406,668
V1985	\$13,377,260	\$0	\$13,377,260	\$13,333,626	\$978	\$0	\$0	\$0	\$0	\$13,377,260	\$13,334,603
V1986	\$14,514,781	\$0	\$14,514,781	\$14,503,592	\$244	\$0	\$0	\$0	\$0	\$14,514,781	\$14,503,836
V1987	\$237,569	\$0	\$237,569	\$190,550	\$7,136	\$0	\$0	\$0	\$0	\$237,569	\$197,686
V1987 Q1	\$2,892,553	\$0	\$10,261	\$2,892,553	\$0	\$0	\$0	\$0	\$0	\$2,892,553	\$2,892,553
V1987 Q2	\$3,679,797	\$0	\$0	\$3,679,797	\$0	\$0	\$0	\$0	\$0	\$3,679,797	\$3,679,797
V1987 Q3	\$4,019,165	\$0	\$0	\$4,019,165	\$0	\$0	\$0	\$0	\$0	\$4,019,165	\$4,019,165
V1987 Q4	\$4,969,150	\$0	\$3,710	\$4,969,150	\$0	\$0	\$0	\$0	\$0	\$4,969,150	\$4,969,150
V1988	(\$404,843)	\$0	(\$404,843)	(\$423,949)	\$1,147	\$0	\$0	\$0	\$0	(\$404,843)	(\$422,802)
V1988 Q1	\$2,958,560	\$0	\$0	\$2,958,560	\$0	\$0	\$0	\$0	\$0	\$2,958,560	\$2,958,560
V1988 Q2	\$3,314,514	\$0	\$0	\$3,314,514	\$0	\$0	\$0	\$0	\$0	\$3,314,514	\$3,314,514
V1988 Q3	\$1,270,216	\$0	\$0	\$1,270,216	\$0	\$0	\$0	\$0	\$0	\$1,270,216	\$1,270,216
V1988 Q4	\$1,036,908	\$0	\$0	\$1,036,908	\$0	\$0	\$0	\$0	\$0	\$1,036,908	\$1,036,908
V1989	(\$309,355)	\$0	(\$309,355)	(\$365,763)	\$2,176	\$0	\$0	\$0	\$0	(\$309,355)	(\$363,588)
V1989 Q1	\$1,901,029	\$0	\$0	\$1,901,029	\$0	\$0	\$0	\$0	\$0	\$1,901,029	\$1,901,029
V1989 Q2	\$1,782,398	\$0	\$0	\$1,782,398	\$0	\$0	\$0	\$0	\$0	\$1,782,398	\$1,782,398
V1989 Q3	\$2,164,846	\$0	\$13,619	\$2,164,846	\$0	\$0	\$0	\$0	\$0	\$2,164,846	\$2,164,846
V1989 Q4	\$1,461,859	\$0	\$0	\$1,461,859	\$0	\$0	\$0	\$0	\$0	\$1,461,859	\$1,461,859
V1990	\$6,834,186	\$0	(\$345,467)	\$6,804,441	\$626	\$0	\$0	\$0	\$0	\$6,834,186	\$6,805,067
V1991	(\$308,261)	\$0	(\$308,261)	(\$338,506)	\$606	\$0	\$0	\$0	\$0	(\$308,261)	(\$337,900)
V1991 Q1	\$1,866,593	\$0	\$0	\$1,866,593	\$0	\$0	\$0	\$0	\$0	\$1,866,593	\$1,866,593
V1991 Q2	\$1,406,579	\$0	\$0	\$1,406,579	\$0	\$0	\$0	\$0	\$0	\$1,406,579	\$1,406,579
V1991 Q3	\$740,965	\$0	\$0	\$740,965	\$0	\$0	\$0	\$0	\$0	\$740,965	\$740,965
V1991 Q4	\$2,654,520	\$0	\$11,138	\$2,654,520	\$0	\$0	\$0	\$0	\$0	\$2,654,520	\$2,654,520
V1992	(\$328,999)	\$0	(\$328,999)	(\$383,481)	\$1,861	\$0	\$0	\$0	\$0	(\$328,999)	(\$381,620)
V1992 Q1	\$1,327,342	\$0	\$0	\$1,327,342	\$0	\$0	\$0	\$0	\$0	\$1,327,342	\$1,327,342
V1992 Q2	\$2,143,627	\$0	\$0	\$2,143,627	\$0	\$0	\$0	\$0	\$0	\$2,143,627	\$2,143,627
V1992 Q3	\$1,813,806	\$0	\$0	\$1,813,806	\$0	\$0	\$0	\$0	\$0	\$1,813,806	\$1,813,806
V1992 Q4	\$1,847,048	\$0	\$0	\$1,847,048	\$0	\$0	\$0	\$0	\$0	\$1,847,048	\$1,847,048
V1993	(\$404,067)	\$0	(\$404,067)	(\$448,227)	\$916	\$0	\$0	\$0	\$0	(\$404,067)	(\$447,310)
V1993 Q1	\$1,585,176	\$0	\$0	\$1,585,176	\$0	\$0	\$0	\$0	\$0	\$1,585,176	\$1,585,176

Columbia Gas of Pennsylvania
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Grouped By: Total Tax Classes

Tax Book : Federal

Tax Year : 2014

Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1993 Q2	\$2,160,525	\$0	\$0	\$2,160,525	\$0	\$0	\$0	\$0	\$0	\$2,160,525	\$2,160,525
V1993 Q3	\$2,569,427	\$0	\$0	\$2,569,427	\$0	\$0	\$0	\$0	\$0	\$2,569,427	\$2,569,427
V1993 Q4	\$1,931,854	\$0	\$1,507	\$1,931,854	\$0	\$0	\$0	\$0	\$0	\$1,931,854	\$1,931,854
V1994	(\$303,206)	\$0	(\$342,064)	(\$445,039)	(\$7,835)	\$0	\$0	\$0	\$0	(\$303,206)	(\$452,874)
V1994 Q1	\$2,833,329	\$0	\$14,219	\$2,819,110	\$14,219	\$0	\$0	\$0	\$0	\$2,833,329	\$2,833,329
V1994 Q2	\$2,237,137	\$0	\$34,451	\$2,202,686	\$34,451	\$0	\$0	\$0	\$0	\$2,237,137	\$2,237,137
V1994 Q3	\$1,857,655	\$0	\$51,396	\$1,806,258	\$51,396	\$0	\$0	\$0	\$0	\$1,857,655	\$1,857,655
V1994 Q4	\$2,943,165	\$0	\$120,518	\$2,822,647	\$120,518	\$0	\$0	\$0	\$0	\$2,943,165	\$2,943,165
V1995	(\$237,457)	\$0	(\$237,457)	(\$446,008)	(\$20,795)	\$0	\$0	\$0	\$0	(\$237,457)	(\$466,802)
V1995 Q1	\$150	\$0	\$6	\$144	\$5	\$0	\$0	\$0	\$0	\$150	\$150
V1995 Q2	\$2,515,197	\$0	\$148,558	\$2,366,639	\$108,437	\$0	\$0	\$0	\$0	\$2,515,197	\$2,475,076
V1995 Q3	\$1,611,345	\$0	\$119,618	\$1,491,727	\$73,838	\$0	\$0	\$0	\$0	\$1,611,345	\$1,565,565
V1995 Q4	\$4,798,926	\$0	\$388,329	\$4,410,597	\$207,663	\$0	\$0	\$0	\$0	\$4,798,926	\$4,618,260
V1996	\$9,435,903	\$0	\$553,771	\$8,415,813	\$375,751	\$0	\$0	\$0	\$0	\$9,435,903	\$8,791,564
V1997	(\$227,386)	\$0	(\$252,374)	(\$472,258)	(\$24,007)	\$0	\$0	\$0	\$0	(\$227,386)	(\$496,265)
V1997 Q1	\$1,392,580	\$0	\$184,319	\$1,208,260	\$59,076	\$0	\$0	\$0	\$0	\$1,392,580	\$1,267,337
V1997 Q2	\$1,838,487	\$0	\$269,745	\$1,568,742	\$80,041	\$0	\$0	\$0	\$0	\$1,838,487	\$1,648,783
V1997 Q3	\$2,679,366	\$0	\$433,257	\$2,246,108	\$119,683	\$0	\$0	\$0	\$0	\$2,679,366	\$2,365,791
V1997 Q4	\$6,094,232	\$0	\$905,974	\$5,188,259	\$234,104	\$0	\$0	\$0	\$0	\$6,094,232	\$5,422,362
V1998	(\$325,232)	\$0	(\$325,232)	(\$339,067)	(\$18,133)	\$0	\$0	\$0	\$0	(\$325,232)	(\$357,201)
V1998 Q1	\$3,869,970	\$0	\$663,132	\$3,206,838	\$160,955	\$0	\$0	\$0	\$0	\$3,869,970	\$3,367,793
V1998 Q2	\$3,194,014	\$0	\$596,092	\$2,597,922	\$136,410	\$0	\$0	\$0	\$0	\$3,194,014	\$2,734,332
V1998 Q3	\$1,527,737	\$0	\$301,011	\$1,226,726	\$65,154	\$0	\$0	\$0	\$0	\$1,527,737	\$1,291,880
V1998 Q4	\$2,057,370	\$0	\$404,518	\$1,652,852	\$83,064	\$0	\$0	\$0	\$0	\$2,057,370	\$1,735,916
V1999	\$10,925,513	\$0	\$2,234,778	\$8,266,554	\$464,398	\$0	\$0	\$0	\$0	\$10,925,513	\$8,730,952
V2000	(\$658,705)	\$0	(\$646,378)	(\$454,648)	(\$28,714)	\$0	\$0	\$0	\$0	(\$658,705)	(\$483,362)
V2000 Q1	\$1,647,787	\$0	\$420,618	\$1,228,072	\$68,010	\$0	\$0	\$0	\$0	\$1,647,787	\$1,296,082
V2000 Q2	\$1,594,115	\$0	\$446,640	\$1,148,039	\$69,684	\$0	\$0	\$0	\$0	\$1,594,115	\$1,217,723
V2000 Q3	\$3,349,955	\$0	\$1,062,448	\$2,299,032	\$152,055	\$0	\$0	\$0	\$0	\$3,349,955	\$2,451,087
V2000 Q4	\$4,631,796	\$0	\$1,452,819	\$3,178,977	\$211,472	\$0	\$0	\$0	\$0	\$4,631,796	\$3,390,449
V2001	\$10,317,897	\$0	\$3,479,030	\$6,897,788	\$451,670	\$0	\$0	\$0	\$0	\$10,317,897	\$7,349,459

Columbia Gas of Pennsylvania
PowerTax Depreciation Summary Report 7

Attachment 1
Exhibit No. 7
Witness: Panpilas W. Fischer
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Grouped By: Total Tax Classes

Tax Book : Federal											
Tax Year : 2014											
Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V2001 30% Bonus	(\$214,739)	\$0	(\$427,871)	(\$140,974)	(\$14,832)	\$0	\$0	\$0	\$0	(\$214,739)	(\$155,807)
V2002	\$3,932,862	\$0	\$3,201,760	\$1,576,123	\$106,144	\$0	\$0	\$0	\$0	\$3,932,862	\$1,682,267
V2002 30% Bonus	\$4,837,210	\$0	\$1,618,467	\$3,027,600	\$217,291	\$0	\$0	\$0	\$0	\$4,837,210	\$3,244,891
V2003	\$687,095	\$0	\$316,427	\$408,597	\$26,444	\$0	\$0	\$0	\$0	\$687,095	\$435,041
V2003 30% Bonus	(\$406,468)	\$0	(\$119,397)	(\$287,071)	(\$12,569)	\$0	\$0	\$0	\$0	(\$406,468)	(\$299,640)
V2003 50% Bonus	\$2,803,648	\$0	\$1,090,617	\$1,615,325	\$125,096	\$0	\$0	\$0	\$0	\$2,803,648	\$1,740,421
V2004	\$876,789	\$0	\$224,684	\$650,943	\$36,965	\$0	\$0	\$0	\$0	\$876,789	\$687,908
V2004 30%	\$1,233,368	\$0	\$584,685	\$661,743	\$54,436	\$0	\$0	\$0	\$0	\$1,233,368	\$716,178
V2004 50% Bonus	\$7,116,703	\$0	\$3,040,940	\$3,928,166	\$303,642	\$0	\$0	\$0	\$0	\$7,116,703	\$4,231,808
V2005	\$10,916,153	\$0	\$7,715,653	\$6,397,039	\$585,010	\$0	\$0	\$0	\$0	\$10,916,153	\$6,982,049
V2005 50% Bonus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2006	\$12,764,903	\$0	\$12,754,420	\$7,047,798	\$755,850	\$0	\$0	\$0	\$0	\$12,764,903	\$7,803,648
V2007	\$20,940,506	\$0	\$20,918,477	\$10,852,574	\$1,294,660	\$0	\$0	\$0	\$0	\$20,940,506	\$12,147,234
V2008	(\$7,790,976)	\$0	(\$7,876,976)	(\$2,505,746)	(\$412,431)	\$0	\$0	\$0	\$0	(\$7,790,976)	(\$2,918,177)
V2008 50%	\$29,314,652	\$0	\$29,291,449	\$13,244,464	\$1,755,686	\$0	\$0	\$0	\$0	\$29,314,652	\$15,000,150
V2009	\$3,499,510	\$0	\$3,417,734	\$1,309,191	\$201,829	\$0	\$0	\$0	\$0	\$3,499,510	\$1,511,020
V2009 50%	\$15,088,090	\$0	\$15,088,090	\$6,315,136	\$911,295	\$0	\$0	\$0	\$0	\$15,088,090	\$7,226,430
V2010	\$1,089,423	\$0	\$1,029,798	\$763,475	\$172,628	\$0	\$0	\$0	\$0	\$1,089,423	\$936,103
V2010 100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2010 50%	\$8,252,006	\$0	\$8,252,006	\$2,542,266	\$570,933	\$0	\$0	\$0	\$0	\$8,252,006	\$3,113,199
V2011	\$4,361,639	\$0	\$4,364,399	\$986,251	\$308,710	\$0	\$0	\$0	\$0	\$4,361,639	\$1,294,961
V2011 100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2011 50%	\$763,535	\$0	\$763,535	\$464,046	\$99,754	\$0	\$0	\$0	\$0	\$763,535	\$563,800
V2012	\$81,905	\$0	\$79,391	(\$734)	(\$108)	\$0	\$0	\$0	\$0	\$81,905	(\$842)
V2012 50%	\$46,459,451	\$0	\$46,446,254	\$5,568,737	\$3,420,948	\$0	\$0	\$0	\$0	\$46,459,451	\$8,989,686
V2013	\$1,653,286	\$0	\$1,636,304	\$20,226	\$43,399	\$0	\$0	\$0	\$0	\$1,653,286	\$63,626
V2013 50%	\$56,193,230	\$0	\$56,162,822	\$2,247,404	\$4,327,019	\$0	\$0	\$0	\$0	\$56,193,230	\$6,575,222
V2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Columbia Gas of Pennsylvania
PowerTax Depreciation Summary Report 7

Attachment 1
Exhibit No. 7
Witness: Panpilas W. Fischer
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Grouped By: Total Tax Classes

Tax Book : Federal											
Tax Year : 2014											
Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V/2014 50%	\$0	\$68,034,000	\$68,034,000	\$0	\$71,164,492	\$0	\$0	\$0	\$0	\$68,034,000	\$3,130,492
Total Tax Classes	\$625,541,534	\$68,034,000	\$413,487,587	\$451,264,750	\$89,328,227	\$0	\$0	\$0	\$0	\$693,575,534	\$472,558,977
Company Total:	\$625,541,534	\$68,034,000	\$413,487,587	\$451,264,750	\$89,328,227	\$0	\$0	\$0	\$0	\$693,575,534	\$472,558,977
Tax Year:	\$625,541,534	\$68,034,000	\$413,487,587	\$451,264,750	\$89,328,227	\$0	\$0	\$0	\$0	\$693,575,534	\$472,558,977

Columbia Gas of Pennsylvania
PowerTax Depreciation Summary Report 7

Attachment 2
Exhibit No. 7
Witness: Panpilas Fischer
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Grouped By: Total Tax Classes

Tax Book : Federal											
Tax Year : 2015											
Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1953	\$14,861,600	(\$431,819)	\$14,861,600	\$14,796,444	\$299,555	\$0	\$0	\$1,454	\$280,785	\$14,429,781	\$14,384,849
V1954	\$2,201,501	(\$32,539)	\$2,201,501	\$2,201,501	\$21,178	\$0	\$0	\$110	\$21,288	\$2,168,963	\$2,168,963
V1955	\$5,003,925	(\$90,611)	\$5,003,925	\$5,003,925	\$58,140	\$0	\$0	\$303	\$58,442	\$4,913,314	\$4,913,314
V1956	\$3,193,905	(\$123,028)	\$3,193,905	\$3,193,905	\$79,679	\$0	\$0	\$415	\$80,093	\$3,070,877	\$3,070,877
V1957	\$4,034,117	(\$50,682)	\$4,034,117	\$4,034,117	\$25,302	\$0	\$0	\$132	\$25,434	\$3,983,434	\$3,983,434
V1958	\$4,696,408	(\$76,814)	\$4,696,408	\$4,696,408	\$47,954	\$0	\$0	\$250	\$48,204	\$4,619,594	\$4,619,594
V1959	\$4,247,847	(\$101,911)	\$4,247,847	\$4,247,847	\$65,489	\$0	\$0	\$341	\$65,830	\$4,145,935	\$4,145,935
V1960	\$4,380,622	(\$62,717)	\$4,380,622	\$4,380,622	\$24,476	\$0	\$0	\$127	\$24,603	\$4,317,904	\$4,317,904
V1961	\$4,809,480	(\$57,075)	(\$18)	\$4,809,480	\$30,202	\$0	\$0	\$157	\$30,359	\$4,752,405	\$4,752,405
V1962	\$4,333,112	(\$37,368)	\$0	\$4,333,112	\$23,474	\$0	\$0	\$122	\$23,596	\$4,295,744	\$4,295,744
V1963	\$5,160,839	(\$63,130)	\$0	\$5,160,839	\$33,374	\$0	\$0	\$174	\$33,548	\$5,097,709	\$5,097,709
V1964	\$5,422,601	(\$51,534)	\$0	\$5,422,601	\$29,929	\$0	\$0	\$156	\$30,085	\$5,371,067	\$5,371,067
V1965	\$4,578,976	(\$47,254)	\$0	\$4,578,976	\$20,719	\$0	\$0	\$108	\$20,827	\$4,531,722	\$4,531,722
V1966	\$6,270,018	(\$98,201)	\$0	\$6,270,018	\$40,493	\$0	\$0	\$211	\$40,704	\$6,171,817	\$6,171,817
V1967	\$6,228,477	(\$54,465)	\$0	\$6,228,477	\$26,118	\$0	\$0	\$136	\$26,254	\$6,174,012	\$6,174,012
V1968	\$5,668,325	(\$50,592)	\$14,307	\$5,654,018	\$32,562	\$0	\$0	\$148	\$28,623	\$5,617,733	\$5,607,514
V1969	\$4,472,862	(\$53,573)	\$1	\$4,472,860	\$25,943	\$0	\$0	\$135	\$26,078	\$4,419,288	\$4,419,287
V1970	\$3,629,474	(\$24,240)	\$1	\$3,629,472	\$9,474	\$0	\$0	\$49	\$9,524	\$3,605,233	\$3,605,232
V1971	\$9,434,565	(\$64,019)	\$57,395	\$9,430,246	\$0	\$0	\$0	\$182	\$35,092	\$9,434,565	\$9,430,427
V1972	\$5,775,200	(\$38,873)	\$3,264	\$5,771,717	\$0	\$0	\$0	\$113	\$21,796	\$5,775,200	\$5,771,830
V1973	\$4,866,020	(\$49,030)	\$13,423	\$4,866,020	\$0	\$0	\$185	\$185	\$35,805	\$4,866,020	\$4,866,020
V1974	\$6,670,944	(\$70,011)	\$0	\$6,670,944	\$0	\$0	\$238	\$238	\$45,988	\$6,670,944	\$6,670,944
V1975	\$6,249,649	(\$110,127)	\$4,869	\$6,248,510	\$0	\$0	\$392	\$392	\$75,656	\$6,249,649	\$6,248,510
V1976	\$5,570,314	(\$159,244)	\$17,969	\$5,445,878	\$0	\$0	\$0	\$550	\$106,292	\$5,570,314	\$5,446,428
V1977	\$9,828,321	(\$257,766)	\$733	\$9,686,557	\$0	\$0	\$0	\$915	\$176,720	\$9,828,321	\$9,687,472
V1978	\$10,299,560	(\$212,998)	\$0	\$10,057,530	\$0	\$0	\$0	\$736	\$142,123	\$10,299,560	\$10,058,266
V1979	\$13,288,569	(\$251,171)	\$116,665	\$13,254,161	\$0	\$0	\$0	\$822	\$158,809	\$13,288,569	\$13,254,983
V1980	\$12,344,453	(\$131,242)	\$44,320	\$12,425,854	\$334	\$0	\$296	\$296	\$57,163	\$12,344,453	\$12,426,188
V1981	\$14,491,724	(\$199,263)	\$14,292,460	\$14,463,123	\$768	\$0	\$560	\$560	\$108,151	\$14,292,460	\$14,264,627
V1982	\$13,305,769	(\$148,769)	\$13,156,999	\$13,279,524	\$660	\$0	\$456	\$456	\$88,129	\$13,156,999	\$13,131,415
V1983	\$11,218,087	(\$176,565)	\$11,041,522	\$11,202,322	\$377	\$0	\$568	\$568	\$109,682	\$11,041,522	\$11,026,135

Columbia Gas of Pennsylvania
PowerTax Depreciation Summary Report 7

Attachment 2
Exhibit No. 7
Witness: Panpilas Fischer
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Grouped By: Total Tax Classes

Tax Book : Federal

Tax Year : 2015

Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1984	\$13,113,059	(\$197,761)	\$12,915,297	\$13,094,976	\$422	\$0	\$623	\$623	\$120,306	\$12,915,297	\$12,897,636
V1985	\$13,106,697	(\$194,037)	\$12,912,661	\$13,064,041	\$978	\$0	\$633	\$633	\$122,314	\$12,912,661	\$12,870,982
V1986	\$14,346,958	(\$151,379)	\$14,195,578	\$14,336,013	\$244	\$0	\$475	\$475	\$91,663	\$14,195,578	\$14,184,878
V1987	\$237,569	\$0	\$237,569	\$197,686	\$7,136	\$0	\$0	\$0	\$0	\$237,569	\$204,822
V1987 Q1	\$2,862,413	(\$59,468)	\$18,261	\$2,862,413	\$0	\$0	\$102	\$102	\$19,718	\$2,802,945	\$2,802,945
V1987 Q2	\$3,644,565	(\$141,108)	\$0	\$3,644,565	\$0	\$0	\$121	\$121	\$23,304	\$3,503,456	\$3,503,456
V1987 Q3	\$3,981,447	(\$73,651)	\$0	\$3,981,447	\$0	\$0	\$131	\$131	\$25,332	\$3,907,796	\$3,907,796
V1987 Q4	\$4,916,408	(\$63,121)	\$3,710	\$4,916,408	\$0	\$0	\$157	\$157	\$30,327	\$4,853,287	\$4,853,287
V1988	(\$404,843)	\$0	(\$404,843)	(\$422,802)	\$1,147	\$0	\$0	\$0	\$0	(\$404,843)	(\$421,655)
V1988 Q1	\$2,883,270	(\$75,048)	\$0	\$2,883,270	\$0	\$0	\$83	\$83	\$16,083	\$2,808,222	\$2,808,222
V1988 Q2	\$3,212,165	(\$95,665)	\$0	\$3,212,165	\$0	\$0	\$119	\$119	\$23,056	\$3,116,500	\$3,116,500
V1988 Q3	\$1,178,698	(\$64,307)	\$0	\$1,178,698	\$0	\$0	\$110	\$110	\$21,237	\$1,114,391	\$1,114,391
V1988 Q4	\$972,007	(\$91,745)	\$0	\$972,007	\$0	\$0	\$114	\$114	\$22,015	\$880,262	\$880,262
V1989	(\$309,355)	\$0	(\$309,355)	(\$363,588)	\$2,175	\$0	\$0	\$0	\$0	(\$309,355)	(\$361,412)
V1989 Q1	\$1,858,202	(\$39,629)	\$0	\$1,858,202	\$0	\$0	\$93	\$93	\$18,029	\$1,818,573	\$1,818,573
V1989 Q2	\$1,733,738	(\$85,663)	\$0	\$1,733,738	\$0	\$0	\$128	\$128	\$24,656	\$1,648,074	\$1,648,074
V1989 Q3	\$2,090,950	(\$137,815)	\$13,619	\$2,090,950	\$0	\$0	\$199	\$199	\$38,379	\$1,953,135	\$1,953,135
V1989 Q4	\$1,406,430	(\$96,986)	\$0	\$1,406,430	\$0	\$0	\$136	\$136	\$26,346	\$1,309,443	\$1,309,443
V1990	\$6,577,273	(\$368,261)	(\$345,467)	\$6,548,154	\$626	\$0	\$491	\$491	\$94,833	\$6,209,012	\$6,180,519
V1991	(\$308,261)	\$0	(\$308,261)	(\$337,900)	\$606	\$0	\$0	\$0	\$0	(\$308,261)	(\$337,294)
V1991 Q1	\$1,813,370	(\$49,562)	\$0	\$1,813,370	\$0	\$0	\$145	\$145	\$28,072	\$1,763,808	\$1,763,808
V1991 Q2	\$1,363,113	(\$45,062)	\$0	\$1,363,113	\$0	\$0	\$146	\$146	\$28,134	\$1,318,051	\$1,318,051
V1991 Q3	\$721,056	(\$24,961)	\$0	\$721,056	\$0	\$0	\$81	\$81	\$15,637	\$696,095	\$696,095
V1991 Q4	\$2,569,927	(\$83,657)	\$11,138	\$2,569,927	\$0	\$0	\$268	\$268	\$51,664	\$2,486,270	\$2,486,270
V1992	(\$328,999)	\$0	(\$328,999)	(\$381,620)	\$1,861	\$0	\$0	\$0	\$0	(\$328,999)	(\$379,759)
V1992 Q1	\$1,299,041	(\$22,219)	\$0	\$1,299,041	\$0	\$0	\$60	\$60	\$11,673	\$1,276,821	\$1,276,821
V1992 Q2	\$2,101,052	(\$61,612)	\$0	\$2,101,052	\$0	\$0	\$100	\$100	\$19,245	\$2,039,440	\$2,039,440
V1992 Q3	\$1,771,369	(\$175,959)	\$0	\$1,771,369	\$0	\$0	\$101	\$101	\$19,566	\$1,595,411	\$1,595,411
V1992 Q4	\$1,798,162	(\$68,608)	\$0	\$1,798,162	\$0	\$0	\$114	\$114	\$21,933	\$1,729,555	\$1,729,555
V1993	(\$404,067)	\$0	(\$404,067)	(\$447,310)	\$916	\$0	\$0	\$0	\$0	(\$404,067)	(\$446,394)
V1993 Q1	\$1,522,314	(\$34,589)	\$0	\$1,522,314	\$0	\$0	\$102	\$102	\$19,660	\$1,487,725	\$1,487,725

Columbia Gas of Pennsylvania
PowerTax Depreciation Summary Report 7

Attachment 2
Exhibit No. 7
Witness: Panpilas Fischer
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Grouped By: Total Tax Classes

Tax Book : Federal

Tax Year : 2015

Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1993 Q2	\$2,082,354	(\$172,791)	\$0	\$2,082,354	\$0	\$0	\$156	\$156	\$30,209	\$1,909,563	\$1,909,563
V1993 Q3	\$2,463,959	(\$367,979)	\$0	\$2,463,959	\$0	\$0	\$173	\$173	\$33,474	\$2,095,979	\$2,095,979
V1993 Q4	\$1,850,052	(\$64,790)	\$1,507	\$1,850,052	\$0	\$0	\$166	\$166	\$31,960	\$1,785,262	\$1,785,262
V1994	(\$303,206)	\$0	(\$344,090)	(\$452,874)	\$4,257	\$0	\$0	\$0	\$0	(\$303,206)	(\$448,617)
V1994 Q1	\$2,749,091	(\$163,300)	\$0	\$2,749,091	\$0	\$0	\$106	\$106	\$20,395	\$2,585,791	\$2,585,791
V1994 Q2	\$2,159,120	(\$168,618)	\$0	\$2,159,120	\$0	\$0	\$96	\$96	\$18,530	\$1,990,502	\$1,990,502
V1994 Q3	\$1,801,759	(\$44,746)	\$0	\$1,801,759	\$0	\$0	\$96	\$96	\$18,505	\$1,757,013	\$1,757,013
V1994 Q4	\$2,863,388	(\$63,436)	\$0	\$2,863,388	\$0	\$0	\$126	\$126	\$24,423	\$2,799,952	\$2,799,952
V1995	(\$237,457)	\$0	(\$237,457)	(\$466,802)	(\$8,090)	\$0	\$0	\$0	\$0	(\$237,457)	(\$474,892)
V1995 Q1	\$142	(\$3)	\$1	\$142	\$1	\$0	\$0	\$0	\$2	\$139	\$139
V1995 Q2	\$2,386,104	(\$83,503)	\$37,416	\$2,348,115	\$37,416	\$0	(\$342)	\$230	\$44,496	\$2,302,601	\$2,302,601
V1995 Q3	\$1,537,360	(\$42,005)	\$43,211	\$1,493,627	\$43,211	\$0	(\$397)	\$125	\$24,226	\$1,495,355	\$1,495,355
V1995 Q4	\$4,636,956	(\$274,548)	\$172,767	\$4,462,574	\$172,767	\$0	(\$1,421)	\$194	\$37,417	\$4,362,408	\$4,362,408
V1996	\$9,224,275	(\$278,330)	\$135,173	\$8,594,099	\$362,788	\$0	(\$6,549)	\$509	\$98,254	\$8,945,945	\$8,685,614
V1997	(\$227,386)	\$0	(\$253,917)	(\$496,265)	(\$24,014)	\$0	\$0	\$0	\$0	(\$227,386)	(\$520,279)
V1997 Q1	\$1,345,061	(\$35,289)	\$119,080	\$1,224,312	\$56,170	\$0	(\$2,442)	\$109	\$20,973	\$1,309,772	\$1,247,744
V1997 Q2	\$1,769,431	(\$54,511)	\$179,513	\$1,587,034	\$75,744	\$0	(\$4,406)	\$145	\$27,945	\$1,714,919	\$1,612,817
V1997 Q3	\$2,596,645	(\$64,268)	\$300,147	\$2,292,741	\$114,560	\$0	(\$5,925)	\$155	\$29,857	\$2,532,377	\$2,349,113
V1997 Q4	\$5,948,215	(\$237,214)	\$640,367	\$5,293,685	\$223,123	\$0	(\$23,123)	\$268	\$51,759	\$5,711,000	\$5,302,984
V1998	(\$325,232)	\$0	(\$325,232)	(\$357,201)	(\$18,126)	\$0	\$0	\$0	\$0	(\$325,232)	(\$375,326)
V1998 Q1	\$3,793,194	(\$177,038)	\$479,246	\$3,301,703	\$153,603	\$0	(\$20,056)	\$609	\$98,208	\$3,616,156	\$3,298,833
V1998 Q2	\$3,113,270	(\$123,897)	\$438,651	\$2,665,736	\$130,161	\$0	(\$14,902)	\$228	\$44,051	\$2,989,374	\$2,687,131
V1998 Q3	\$1,487,500	(\$57,613)	\$225,590	\$1,258,142	\$62,317	\$0	(\$6,371)	\$123	\$23,835	\$1,429,887	\$1,269,340
V1998 Q4	\$2,007,597	(\$53,603)	\$308,280	\$1,694,734	\$79,660	\$0	(\$7,847)	\$135	\$26,119	\$1,953,994	\$1,728,772
V1999	\$10,476,377	(\$227,412)	\$1,632,724	\$8,371,988	\$439,347	\$0	(\$39,135)	\$838	\$161,803	\$10,248,965	\$8,623,896
V2000	(\$658,705)	\$0	(\$645,462)	(\$483,362)	(\$28,707)	\$0	\$0	\$0	\$0	(\$658,705)	(\$512,069)
V2000 Q1	\$1,601,567	(\$47,240)	\$336,729	\$1,260,414	\$64,894	\$0	(\$9,631)	\$101	\$19,564	\$1,554,326	\$1,287,800
V2000 Q2	\$1,539,243	(\$38,001)	\$359,294	\$1,176,000	\$66,391	\$0	(\$8,137)	\$122	\$23,647	\$1,501,242	\$1,212,649
V2000 Q3	\$3,238,528	(\$67,870)	\$874,808	\$2,367,593	\$145,572	\$0	(\$15,372)	\$128	\$24,679	\$3,170,659	\$2,460,795
V2000 Q4	\$4,533,926	(\$1,388,486)	\$1,034,053	\$3,318,192	\$176,161	\$0	(\$332,248)	\$163	\$31,465	\$3,145,440	\$2,438,278
V2001	\$10,097,108	(\$314,642)	\$2,921,686	\$7,192,698	\$434,759	\$0	(\$83,774)	\$453	\$87,539	\$9,702,465	\$7,397,042

Columbia Gas of Pennsylvania
PowerTax Depreciation Summary Report 7

Attachment 2
Exhibit No. 7
Witness: Panpilas Fischer
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Grouped By: Total Tax Classes

Tax Book : Federal

Tax Year : 2015

Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V2001 30% Bonus	(\$217,300)	(\$19,892)	(\$440,406)	(\$157,625)	(\$15,396)	\$0	(\$5,325)	\$0	\$0	(\$237,193)	(\$187,588)
V2002	\$3,865,999	(\$147,090)	\$3,077,105	\$1,641,860	\$100,763	\$0	(\$49,133)	\$0	\$0	\$3,718,909	\$1,644,666
V2002 30% Bonus	\$4,723,365	(\$106,488)	\$1,331,766	\$3,169,140	\$209,899	\$0	(\$32,809)	\$0	\$0	\$4,616,877	\$3,305,361
V2003	\$585,300	\$8,891	\$293,191	\$334,859	\$26,477	\$0	\$3,173	\$0	\$0	\$594,191	\$367,053
V2003 30% Bonus	(\$445,856)	(\$39,923)	(\$129,335)	(\$324,091)	(\$15,215)	\$0	(\$14,249)	\$0	\$0	(\$485,779)	(\$364,979)
V2003 50% Bonus	\$2,733,645	(\$60,424)	\$919,951	\$1,696,965	\$120,606	\$0	(\$21,567)	\$0	\$0	\$2,673,221	\$1,778,713
V2004	\$875,379	(\$20,304)	\$178,741	\$686,852	\$36,813	\$0	(\$2,537)	\$0	\$0	\$855,075	\$705,698
V2004 30%	\$1,222,286	(\$33,421)	\$514,445	\$709,408	\$53,516	\$0	(\$8,541)	\$0	\$0	\$1,188,865	\$738,044
V2004 50% Bonus	\$6,750,864	(\$161,920)	\$2,649,125	\$3,913,460	\$295,214	\$0	(\$62,669)	\$0	\$0	\$6,588,944	\$4,109,422
V2005	\$10,118,139	(\$379,663)	\$6,648,707	\$6,482,687	\$532,251	\$0	(\$129,199)	\$0	\$0	\$9,738,476	\$6,764,474
V2005 50% Bonus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2006	\$12,095,482	(\$255,805)	\$11,948,678	\$7,391,169	\$708,776	\$0	(\$90,630)	\$0	\$0	\$11,839,677	\$7,934,770
V2007	\$20,607,309	(\$149,268)	\$20,508,085	\$11,961,626	\$1,272,851	\$0	(\$61,699)	\$0	\$0	\$20,458,041	\$13,146,908
V2008	(\$7,888,498)	(\$39,151)	(\$8,002,223)	(\$2,977,552)	(\$468,929)	\$0	(\$18,495)	\$0	\$0	(\$7,927,650)	(\$3,467,137)
V2008 50%	\$28,865,026	(\$188,477)	\$28,747,504	\$14,716,697	\$1,742,457	\$0	(\$89,036)	\$0	\$0	\$28,676,549	\$16,359,713
V2009	\$3,443,385	(\$29,180)	\$3,329,312	\$1,457,766	\$187,791	\$0	(\$2,462)	\$0	\$0	\$3,414,205	\$1,618,839
V2009 50%	\$14,425,423	(\$360,804)	\$14,245,021	\$6,709,398	\$845,374	\$0	(\$88,751)	\$0	\$0	\$14,064,620	\$7,282,718
V2010	\$1,087,461	(\$83,607)	\$985,564	\$935,408	\$166,418	\$0	(\$30,024)	\$0	\$0	\$1,003,855	\$1,048,243
V2010 100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2010 50%	\$8,124,986	(\$69,337)	\$8,090,317	\$3,064,781	\$503,860	\$0	(\$41,057)	\$0	\$0	\$8,055,648	\$3,540,360
V2011	\$4,361,584	(\$0)	\$4,365,424	\$1,294,955	\$288,269	\$0	(\$0)	\$0	\$0	\$4,361,584	\$1,583,224
V2011 100%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2011 50%	\$762,250	(\$2,677)	\$760,911	\$563,494	\$14,829	\$0	(\$1,963)	\$0	\$0	\$759,573	\$577,609
V2012	\$81,527	(\$468)	\$77,096	(\$900)	\$152	\$0	(\$371)	\$0	\$0	\$81,059	(\$846)
V2012 50%	\$46,375,295	(\$146,341)	\$46,284,032	\$8,974,035	\$2,985,678	\$0	(\$115,998)	\$0	\$0	\$46,228,953	\$11,930,170
V2013	\$1,652,999	(\$23)	\$1,599,069	\$63,609	\$43,339	\$0	(\$20)	\$0	\$0	\$1,652,976	\$106,944
V2013 50%	\$55,882,734	(\$92,396)	\$55,757,452	\$6,541,164	\$3,985,772	\$0	(\$78,659)	\$0	\$0	\$55,790,339	\$10,513,199
V2014	\$1,815,978	(\$199)	\$1,804,665	\$96,011	\$192,950	\$0	(\$184)	\$0	\$0	\$1,815,779	\$288,947
V2014 50%	\$73,490,730	(\$231,535)	\$73,356,000	\$3,331,081	\$6,452,956	\$0	(\$214,495)	\$0	\$0	\$73,259,195	\$9,766,997
V2015	\$0	\$11,935,230	\$11,935,230	\$0	\$596,762	\$0	\$0	\$0	\$0	\$11,935,230	\$596,762

Columbia Gas of Pennsylvania
PowerTax Depreciation Summary Report 7

Attachment 2
Exhibit No. 7
Witness: Panpilas Fischer
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Grouped By: Total Tax Classes

Tax Book : Federal											
Tax Year : 2015											
Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V2015 50%	\$0	\$61,910,058	\$61,910,058	\$0	\$64,757,370	\$0	(\$58,408)	\$0	\$0	\$61,910,058	\$2,788,904
Total Tax Classes	\$688,808,711	\$60,746,149	\$480,768,327	\$462,797,954	\$89,297,878	\$0	(\$1,788,735)	\$20,828	\$4,022,199	\$750,899,341	\$479,249,588
Company Total:	\$688,808,711	\$60,746,149	\$480,768,327	\$462,797,954	\$89,297,878	\$0	(\$1,788,735)	\$20,828	\$4,022,199	\$750,899,341	\$479,249,588
Tax Year:	\$688,808,711	\$60,746,149	\$480,768,327	\$462,797,954	\$89,297,878	\$0	(\$1,788,735)	\$20,828	\$4,022,199	\$750,899,341	\$479,249,588

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C

If a public utility files a tariff, revision or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility - subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2) - or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility - subsection (b)(3) divided by subsection (a)(2) - it shall submit to the Commission with the tariff, revision, or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

1. A statement showing the utility's calculation of the rate of return earned in the 12-month period referred to in subsection (b)(2), and the anticipated rate of return to be earned when the tariff, revision, or supplement becomes effective. The rate base used in this calculation shall be supported by summaries of original cost for the rate of return calculation.

Response: See response to 53.53 I.A.2 at Exhibit No. 8, Page 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

2. Provide a schedule showing the measures of value and rates of return at the original cost and trended original cost measures of value at the spot, three-year and five-year average price levels. All claims made on this exhibit should be cross-referenced to appropriate exhibits. Provide a schedule similar to the ones listed above, reflecting respondent's final claim in its previous rate case.

Response: A schedule showing rates of return for Columbia Gas of Pennsylvania, Inc. at November 30, 2015 per books, pro forma at present rates and proforma at proposed rates is found at Exhibit No. 2, Schedule No. 3, Page 3.

See the attached Exhibit No. 8, Page 3, for Columbia's adjusted rate base at November 30, 2015, and Exhibit No. 8, Page 4, for Columbia's rate base using a fully forecasted future test year ending December 31, 2016 from the last base rate case R-2015-2468056, which was a negotiated settlement.

Columbia Gas of Pennsylvania, Inc.
Statement of Rate Base at Present Rates
November 30, 2015

<u>Line No.</u>	<u>Acct. No.</u>	<u>Description</u>	<u>Per Books</u> (1) \$	<u>Adjustments</u> (2) \$	<u>Pro Forma</u> (3) \$	<u>Reference</u> (4)
1		Property Plant and Equipment				
2	101	Gas Plant in Service	1,661,834,946	(13,626,863)	1,648,208,083	Exh 8, Schedule 1
3	106	Completed Construction Not Classified	89,294,224	0	89,294,224	Exh 8, Schedule 1
4	107	Construction Work in Progress	0	0	0	Exh 8, Schedule 2
5	117/191	Gas Stored Underground - Non-Current	3,794,693	0	3,794,693	
6	108-111	Depreciation Reserve	(369,350,901)	(233,577)	(369,584,478)	Exh 8, Schedule 3
7	117	Accum. Provision Gas Lost - Underground Storage	<u>(163,467)</u>	<u>0</u>	<u>(163,467)</u>	Exh 1, Schedule 1
8		Net Plant in Service	1,385,409,495	(13,860,440)	1,371,549,055	
9		Working Capital				
10	154-163-186	Materials and Supplies - 13 Month Average	772,267	(73,861)	698,406	Exh 8, Schedule 5
11	165	Prepayments	3,377,795	(1,269,123)	2,108,672	Exh 8, Schedule 6
12	164	Gas Storage Underground	85,922,478	(18,799,962)	67,122,516	Exh 8, Schedule 7
13		Cash Allowance	<u>0</u>	<u>0</u>	<u>0</u>	Exh 8, Schedule 4
14		Total Working Capital	90,072,540	(20,142,946)	69,929,594	
15		Deferred Income Taxes				
16	190	Income Taxes	26,573,182	0	26,573,182	Exh 8, Schedule 8
17	282	Depreciation	(297,037,777)	(126,012)	(297,163,789)	Exh 8, Schedule 8
18	283	Other	<u>0</u>	<u>0</u>	<u>0</u>	Exh 8, Schedule 8
19		Total Deferred Income Taxes	(270,464,595)	(126,012)	(270,590,607)	
20		Customer Deposits				
21	235	13 Month Average	(3,318,070)	158,812	(3,159,258)	Exh 8, Schedule 9
22		Customer Advances for Construction				
23	252/186	Cash Deposits	<u>(63,162)</u>	<u>0</u>	<u>(63,162)</u>	Exh 8, Schedule 10
24		Total Rate Base	<u>1,201,636,208</u>	<u>(33,970,586)</u>	<u>1,167,665,622</u>	

Columbia Gas of Pennsylvania, Inc.
Statement of Rate Base at Present Rates
November 30, 2015

Line No.	Acct. No.	Description	Amount	1/
			(1)	
			\$	
1		Property Plant and Equipment		
2	101-106	Gas Plant in Service	1,945,029,486	
3	107	Construction Work in Progress - In Service	0	
4	117/191	Gas Stored Underground - Non-Current	3,794,693	
5	108-111	Depreciation Reserve	(386,737,768)	
6	117	Accum. Provision Gas Lost - Underground Storage	(163,467)	
7		Net Plant in Service	1,561,922,944	
8		Working Capital		
9	154-163-186	Materials and Supplies	648,987	
10	165	Prepayments	2,107,010	
11	164	Gas Storage Underground	58,489,294	
12		Cash Allowance	0	
13		Total Working Capital	61,245,291	
14		Deferred Income Taxes		
15	190	Income Taxes	8,949,377	
16	282	Depreciation	(303,643,348)	
17	283	Other	0	
18		Total Deferred Income Taxes	(294,693,971)	
19		Customer Deposits		
20	235	13 Month Average	(3,131,607)	
21		Customer Advances for Construction		
22	252/186	Cash Deposits	(211,729)	
23		Total Rate Base	<u>1,325,130,928</u>	

Note:

1/ Rate base for the Fully Forecasted Rate Year of December 31, 2016 from the company's last rate case at R-2015-2468056. See Exhibit No. 108, Page 3 of 11, Column 5 of that case. Case was a negotiated settlement.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 (c)

If a public utility files a tariff, revision or supplement which it is calculated will increase the bills of a customer or a group of customers by an amount, when projected to an annual basis, exceeding 3% of the operating revenues of the utility - subsection (b)(4) divided by the operating revenues of the utility for a 12-month period as defined in subsection (b)(2) - or which it is calculated will increase the bills of 5% or more of the number of customers served by the utility - subsection (b)(3) divided by subsection (a)(2) - it shall submit to the Commission with the tariff, revision or supplement, in addition to the statements required by subsections (a) and (b), all of the following information:

4. A statement showing the amount of the depreciation reserve, at the date of the balance sheet required by paragraph (2), applicable to the property, summarized as required by paragraph (3).

Response: Please see Exhibit No. 8, Schedule No. 3.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

8. Provide a description of the trending methodology which was utilized. Identify all indexes which were used (include all back up workpapers) and the reasons particular indexes were chosen. If indexes were spliced, indicate which years were utilized in any splices. If indexes were composited, show all supporting calculations. Include any analysis made to "test" the applicability of any indexes.
- a. Supply a comprehensive statement of any changes made in the selection of trend factors or in the methodology used in the current rate filing compared to the most recent previous rate filing.

Response: See Pa. B. Doc. No. 81-1842 filed November 27, 1981, changing the Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol. 11, No. 48, Saturday November 28, 1981, pp. 41 57 - 41 58).

9. Provide an exhibit indicating the spot trended original cost at test year end by vintage by account and include applicable depreciation reserves. Include totals by account for all other trended measures of value.

Response: See Pa. B. Doc. No. 81-1842 filed November 27, 1981, changing the Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol. 11, No. 48, Saturday November 28, 1981, pp. 41 57 - 41 58).

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

10. Supply an exhibit indicating the percentages of undepreciated original cost which were trended with the following indexes:
- a. Boeckh
 - b. Handy-Whitman
 - c. Indexes developed from supplier's prices
 - d. Indexes developed from company records and company price histories
 - e. Construction equipment
 - f. Government statistical releases.

Response: See Pa. B. Doc. No. 81-1842 filed November 27, 1981, changing the Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol. 11, No. 48, Saturday November 28, 1981, pp. 41 57 - 41 58).

11. Provide a table, showing the cumulative *trended depreciated original cost* (at the spot price level) by year of installation for utility plant in service at the end of the test year (depreciable plant only) as claimed in the measures of value, in the following form:
- a. Year Installed
 - b. Trended original cost (at the spot price level) - the total surviving cost associated with each installation year from all plant accounts.
 - c. Trended calculated depreciation reserve - the calculated depreciation reserve associated with each installation year from all plant accounts.
 - d. Depreciated trended original cost - (Column B minus Column C)
 - e. Total - cumulation year by year of the figures from Column D
 - f. Column E divided by the total of the figures in Column D.

Response: See Pa. B. Doc. No. 81-1842 filed November 27, 1981, changing the Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol. 11, No. 48, Saturday November 28, 1981, pp. 41 57 - 41 58).

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

12. If a claim is made for construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion dates and estimated total amounts to be spent on each project.

Response: CPA is not making a claim for construction work in progress as of November 30, 2015. Please see Exhibit No.8, Schedule No.2.

13. If a claim is made for non-revenue producing construction work in progress, include in the form of an exhibit, the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion date and estimated total amounts to be spent on each project.

Response: CPA is not making a claim for non-revenue producing construction work in progress for the Historic Test Year.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

14. If a claim is made for plant held for future use, supply the following:
- a. A brief description of the plant or land site and its costs.
 - b. Expected date of use for each item claimed.
 - c. Explanation as to why it is necessary to acquire each item in advance of its date of use.
 - d. Date when each item was acquired.
 - e. Date when each item was placed in plant held for future use.

Response: CPA is not making a claim for plant held for future use for the Historic Test Year.

15. If materials and supplies comprise part of cash working capital claim, attach an exhibit showing the actual book balances for materials and supplies by month for thirteen months prior to the end of the test year. Explain any abrupt changes in monthly balances. (Explain method of determining claim if other than that described above)

Response: There are no expected abrupt changes in monthly balances for the Historic Test Year. CPA is not making a cash working capital claim in this case.

16. If fuel stocks comprise part of the cash working capital claim, provide an exhibit showing the actual book balances (quantity and price) for the fuel inventories by type of fuel for the thirteen months prior to the end of the test year by location, station, etc. (Explain the method of determining claim if other than that described above.)

Response: CPA is not making a claim for fuel stock for the Historic Test Year.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

18. Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not previously mentioned, in the measure of value.

Response: See Exhibit No.8, Schedule No.8, for deferred taxes, Exhibit No.8, Schedule No.9, for customer deposits, and Exhibit No.8, Schedule No. 10 for customer advances for construction.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 II. RATE OF RETURN
A. ALL UTILITIES

21. Provide Original Cost, Trended Original Cost and Fair Value rate base claim.

Response: The rate base claim at original cost as of November 30, 2015 is found above under Regulation 53.53 I.A.2 at Exhibit No. 8, Page 2.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

14. Provide schedules and data in support of the following working capital items:
- a. Prepayments - List and Identify all items
 - b. Federal Excise Tax accrued and prepaid
 - c. Federal Income Tax accrued or prepaid
 - d. Pa. State Income Tax accrued or prepaid
 - e. Pa. Gross Receipts Tax accrued or prepaid
 - f. Pa. Capital Stock Tax accrued or prepaid
 - g. Pa. Pub Utility realty Tax accrued or prepaid
 - h. State sales tax accrued or prepaid
 - i. Payroll taxes accrued or prepaid
 - j. Any adjustment related to the above items for ratemaking purposes.

Response: See Exhibit No.8, Schedule No.4, for cash working capital (lead/lag), Exhibit No.8, Schedule No.6, for prepayments working capital, and Exhibit No.8, Schedule No.7, for Gas Stored Underground working capital.

COLUMBIA GAS OF PENNSYLVANIA, INC
53 52 C 3

3. A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).

As of November 30, 2015										
Line No.	Account No.	Description	Gas Plant In Service Account 101-1000 (1) \$	Contribution In Aid of Construction Account 101-2000 (2) \$	Contribution In Aid of Construction Affiliated Companies Account 101-3000 (3) \$	Non-Taxable Relocation Reimbursements Account 101-4000 (4) \$	Customer Advances for Construction (Deposits) Account 101-4005 (5) \$	Completed Construction Not Classified Account 107 (6) \$	Construction Work In Progress Account 107 (7) \$	Total Gas Plant In Service (8)=(1 thru 7) \$
Intangible Plant										
1	301.00	Organization Costs	100,099	0	0	0	0	0	0	100,099
2	302.10	Franchises/Consent, Perpetual	26,489	0	0	0	0	0	0	26,489
3	303.00	Intangible Plant, General	1,320,595	0	0	0	0	3,488,467	0	4,809,062
4	303.30	Intangible Plant, Miscellaneous Software	17,637,675	0	0	0	0	142	0	17,637,816
5		Total Intangible Plant	19,084,858	0	0	0	0	3,488,609	0	22,573,467
Underground Storage Plant										
6	350.10	Land	23,882	0	0	0	0	0	0	23,882
7	350.20	Rights of Way	1,932	0	0	0	0	0	0	1,932
8	351.20	Compressor Station Structures	2,291,176	0	0	0	0	899,713	0	3,190,889
9	352.01	Wells Construction	799,134	0	0	0	0	0	0	799,134
10	352.02	Wells Equipment	168,680	0	0	0	0	0	0	168,680
11	352.10	Storage Leasehold and Rights	139,442	0	0	0	0	0	0	139,442
12	352.12	Other Leases	67,498	0	0	0	0	0	0	67,498
13	353.00	Lines	405,288	0	0	0	0	0	0	405,288
14	354.00	Compressor Station Equipment	864,752	0	0	0	0	0	0	864,752
15	355.00	Measuring & Regulating Equipment	123,010	0	0	0	0	0	0	123,010
16		Total Underground Storage Plant	4,884,793	0	0	0	0	899,713	0	5,784,506
Distribution Plant										
17	374.10	Land, City Gate/Main Line Industrial	21,944	0	0	0	0	0	0	21,944
18	374.20	Land, Other Distribution System	477,118	0	0	0	0	0	0	477,118
19	374.30	Land Rights, City Gate/Main Line	95,361	0	0	0	0	0	0	95,361
20	374.40	Land Rights, City Other Distribution System	2,310,000	(11,729)	0	(106,236)	0	68,598	0	2,260,634
21	374.41	Land Rights, City Other Distribution System, Loc	13	0	0	0	0	0	0	13
22	374.50	Rights of Way	3,257,414	(19,163)	0	(5,147)	0	0	0	3,233,104
23	375.20	Structures, City Gate Measurement & Regulating	7,026	0	0	0	0	0	0	7,026
24	375.31	Structures, General Meas & Reg Local Gas	4,012	0	0	0	0	0	0	4,012
25	375.40	Structures, Regulating	3,667,666	(82,237)	0	(40,624)	0	63,557	0	3,608,363
26	375.60	Structures, Distribution Industrial M&R	87,670	0	0	0	0	0	0	87,670
27	375.70	Structures, Other Distribution System	6,186,968	0	0	0	0	397,551	0	6,584,519
28	375.71	Structures, Other Distribution System, Leased	1,044,697	0	0	0	0	629,193	0	1,673,890
29	375.80	Structures, Communication	16,515	0	0	0	0	0	0	16,515
30	376.00	Mains	940,238,110	(8,647,003)	(8,637)	(4,128,568)	(19,760)	82,058,600	0	1,009,492,742
31	376.08	Mains - CSL Replacements	23,785,876	0	0	0	0	0	0	23,785,876
32	376.30	Mains - Bare Steel	69,205,579	0	0	0	0	0	0	69,205,579
33	376.80	Mains - Cast Iron	534,363	0	0	0	0	0	0	534,363
34	378.10	Measuring & Regulating Equipment General	219,746	(162,340)	0	(1,088)	0	0	0	56,338
35	378.20	Measuring & Regulating Equipment Regulating	31,886,114	(133,773)	0	(180,688)	0	460,189	0	32,031,843
36	378.30	Measuring & Regulating Equipment Local Gas	651,754	(190,096)	0	0	0	133	0	461,790
37	379.10	Measuring & Regulating Equipment City Gate	141,567	0	0	0	0	0	0	141,567
38	379.11	Measuring & Regulating Equipment Exchange Gas	9,244	(9,694)	0	0	0	0	0	(450)
39	380.00	Services	411,321,426	(1,272,483)	0	(17,664)	0	590,903	0	410,622,182

1/ See Exhibit 8, Schedule 2

COLUMBIA GAS OF PENNSYLVANIA, INC

53.52 C.3

3 A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).

As of November 30, 2015

Line No.	Account No.	Description	Gas Plant In Service Account 101-1000 (1)	Contribution In Aid of Construction Account 101-2000 (2)	Contribution In Aid of Construction Affiliated Companies Account 101-3000 (3)	Non-Taxable Relocation Reimbursements Account 101-4000 (4)	Customer Advances for Construction (Deposits) Account 101-4005 (5)	Completed Construction Not Classified Account 106 (6)	Construction Work in Progress Account 107 1/ (7)	Total Gas Plant In Service (8)=(1 thru 7) (8)
			\$	\$	\$	\$	\$	\$	\$	\$
1	381 00	Meters	35,060,254	0	0	0	0	27,008	0	35,087,262
2	381 10	Auto Meter Reading Devices	23,369,973	0	0	0	0	(1,029)	0	23,368,944
3	382 00	Meter Installations	35,108,588	(52,412)	0	(547)	0	0	0	35,055,628
4	383.00	House Regulators	10,770,756	(38,809)	0	(368)	0	6,187	0	10,737,767
5	384.00	House Regulators Installations	3,872,510	(6,880)	0	(858)	0	0	0	3,864,772
6	385.00	Industrial M&R Equipment, Station Equipment	5,138,155	(137,663)	0	(15,248)	0	144,190	0	5,129,433
7	385.10	Industrial M&R Equipment Large Volume	1,196,524	(26,526)	0	(19,937)	0	1,759	0	1,151,820
8	387.10	Other Equipment	16,603	0	0	0	0	0	0	16,603
9	387.20	Other Equipment, Odorization	117,248	0	0	0	0	0	0	117,248
10	387.42	Other Equipment, Radio	121,945	0	0	0	0	0	0	121,945
11	387.44	Other Equipment, Other Communications	635,499	0	0	0	0	0	0	635,499
12	387 45	Other Equipment, Telemetry	3,060,504	0	0	0	0	256,959	0	3,317,463
13	387 46	Other Equipment, Customer Information Service	259,436	0	0	0	0	0	0	259,436
14	387.50	GPS Pipe Locators	2,053,366	0	0	0	0	0	0	2,053,366
15		Total Distribution Plant	1,615,951,545	(10,790,807)	(8,637)	(4,516,953)	(19,760)	84,703,797	0	1,685,319,185
		General Plant								
16	390.10	Structures, Communications	52,901	(3,080)	0	0	0	0	0	49,821
17	391.10	Office Furniture & Equipment, Unspecified	2,437,195	0	0	0	0	29,908	0	2,467,103
18	391.11	Office Furniture & Equipment, Data handling Equip	24,427	0	0	0	0	0	0	24,427
19	391.12	Office Furniture & Equipment, Information Systems	3,416,995	0	0	0	0	0	0	3,416,995
20	391.20	Office Furniture & Equipment, Air Condition Equip	3,007	0	0	0	0	0	0	3,007
21	392.20	Transportation Equipment, Trailers > \$1,000	86,703	0	0	0	0	0	0	86,703
22	392.21	Transportation Equipment, Trailers \$1,000 or <	10,830	0	0	0	0	0	0	10,830
23	393.00	Stores Equipment	16,675	0	0	0	0	0	0	16,675
24	394.10	Tools, Garage & Service Equipment	100,115	0	0	0	0	0	0	100,115
25	394 11	Tools, CNG Equipment, Stationary	2,248,741	0	0	(474,551)	0	0	0	1,774,190
26	394.12	Tools, CNG Equipment, Portable	179,308	0	0	0	0	0	0	179,308
27	394 20	Tools, Shop Equipment	66,773	0	0	0	0	0	0	66,773
28	394.30	Tools, Tools and Other	12,508,395	0	0	0	0	2,894	0	12,511,289
29	394.31	Tools, High Pressure Stopping	10,847	0	0	10,847	0	0	0	10,847
30	395.00	Laboratory Equipment Gas	50,661	0	0	0	0	0	0	50,661
31	396.00	Power Operated Equipment	1,435,493	0	0	0	0	0	0	1,435,493
32	397.00	Communication Equipment	0	0	0	0	0	0	0	0
33	397 10	Communication Equipment, Telephone	329,299	0	0	0	0	0	0	329,299
34	397.20	Communication Equipment, Radio	0	0	0	0	0	0	0	0
35	397.40	Communication Equipment, Other	0	0	0	0	0	0	0	0
36	397.50	Communication Equipment, Telemetry	798,398	0	0	0	0	0	0	798,398
37	398.00	Miscellaneous Equipment	323,914	0	0	0	0	169,303	0	493,217
38		Total General Plant	24,100,675	(3,080)	0	(474,551)	0	202,105	0	23,825,149
39		Total Gas Plant in Service	1,664,021,871	(10,793,887)	(8,637)	(4,991,504)	(19,760)	89,294,224	0	1,737,502,307

1/ See Exhibit 8, Schedule 2

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	As of November 30, 2015		
			Construction Work In Progress Account 107 Per Books \$	Construction Work In Progress Account 107 Not In Rate Base \$	Construction Work In Progress Account 107 In Rate Base \$
1		Intangible Plant			
2	301.00	Organization Costs	0	0	0
3	302.10	Franchises/Consent, Perpetual	0	0	0
4	303.00	Intangible Plant, General	0	0	0
5	303.30	Intangible Plant, Miscellaneous Software	2,717,382	2,717,382	0
6		Total Intangible Plant	2,717,382	2,717,382	0
7		Underground Storage Plant			
8	350.10	Land	0	0	0
9	350.20	Rights of Way	0	0	0
10	351.20	Compressor Station Structures	6,477	6,477	0
11	352.01	Wells Construction	0	0	0
12	352.02	Wells Equipment	0	0	0
13	352.10	Storage Leasehold and Rights	0	0	0
14	352.12	Other Leases	0	0	0
15	353.00	Lines	0	0	0
16	354.00	Compressor Station Equipment	0	0	0
17	355.00	Measuring & Regulating Equipment	0	0	0
18		Total Underground Storage Plant	6,477	6,477	0
19		Distribution Plant			
20	374.10	Land, City Gate/Main Line Industrial	0	0	0
21	374.20	Land, Other Distribution System	0	0	0
22	374.30	Land Rights, City Gate/Main Line	0	0	0
23	374.40	Land Rights, City Other Distribution System	214,757	214,757	0
24	374.41	Land Rights, City Other Distribution System, Loc	0	0	0
25	374.50	Rights of Way	0	0	0
26	375.20	Structures, City Gate Measurement & Regulating	0	0	0
27	375.31	Structures, General Meas & Reg Local Gas	0	0	0
28	375.40	Structures, Regulating	219,935	219,935	0
29	375.60	Structures, Distribution Industrial M&R	0	0	0
30	375.70	Structures, Other Distribution System	232,324	232,324	0
31	375.71	Structures, Other Distribution System, Leased	0	0	0
32	375.80	Structures, Communication	0	0	0
33	376.00	Mains	18,378,033	18,378,033	0
34	376.08	Mains - CSL Replacements	0	0	0
35	376.25	BS & CI Replaced Total	0	0	0
36	378.10	Measuring & Regulating Equipment General	0	0	0
37	378.20	Measuring & Regulating Equipment Regulating	2,943,791	2,943,791	0

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C.3
ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	As of November 30, 2015		
			Construction Work In Progress Account 107	Construction Work In Progress Account 107	Construction Work In Progress Account 107
			Per Books	Not In Rate Base	In Rate Base
			\$	\$	\$
1	378.30	Measuring & Regulating Equipment Local Gas	0	0	0
2	379.10	Measuring & Regulating Equipment City Gate	0	0	0
3	379.11	Measuring & Regulating Equipment Exchange Gas	0	0	0
4	380.00	Services	(439,687)	(439,687)	0
5	380.12	CSL Replacement	0	0	0
6	380.13	Customer Service	0	0	0
7	381.00	Meters	9,166	9,166	0
8	381.10	Auto Meter Reading Devices	33,422	33,422	0
9	382.00	Meter Installations	170,357	170,357	0
10	383.00	House Regulators	133,027	133,027	0
11	384.00	House Regulators Installations	0	0	0
12	385.00	Industrial M&R Equipment. Station Equipment	68,506	68,506	0
13	385.10	Industrial M&R Equipment. Large Volume	0	0	0
14	387.10	Other Equipment	0	0	0
15	387.20	Other Equipment, Odorization	0	0	0
16	387.42	Other Equipment, Radio	0	0	0
17	387.44	Other Equipment, Other Communications	0	0	0
18	387.45	Other Equipment, Telephone	670,062	670,062	0
19	387.46	Other Equipment, Customer Information Service	0	0	0
20	398.00	Miscellaneous Equipment	0	0	0
21		Total Distribution Plant	22,633,693	22,633,693	0
22		General Plant			
23	389.20	Land Rights	0	0	0
24	390.10	Structures, Communications	0	0	0
25	391.10	Office Furniture & Equipment, Unspecified	0	0	0
26	391.11	Office Furniture & Equipment, Data handling Equip	0	0	0
27	391.12	Office Furniture & Equipment, Information Systems	0	0	0
28	391.20	Office Furniture & Equipment, Air Condition Equip	0	0	0
29	392.20	Transportation Equipment, Trailers > \$1,000	0	0	0
30	392.21	Transportation Equipment, Trailers \$1,000 or <	0	0	0
31	393.00	Stores Equipment	0	0	0
32	394.10	Tools, Garage & Service Equipment	0	0	0
33	394.11	Tools, CNG Equipment, Stationary	0	0	0
34	394.12	Tools, CNG Equipment, Portable	0	0	0
35	394.20	Tools, Shop Equipment	0	0	0
36	394.30	Tools, Tools and Other	618,088	618,088	0
37	394.31	Tools, High Pressure Stopping	0	0	0
38	395.00	Laboratory Equipment Gas	0	0	0
39	396.00	Power Operated Equipment	0	0	0
40	397.00	Communication Equipment	0	0	0
41	397.10	Communication Equipment, Telephone	0	0	0
42	397.20	Communication Equipment, Radio	0	0	0
43	397.40	Communication Equipment, Other	0	0	0
44	397.50	Communication Equipment, Telemetry	0	0	0
45	398.00	Miscellaneous Equipment	365,818	365,818	0
46		Bonus Accruals, New Business Overheads & Reconciliation Difference	1,482,161	1,482,161	0
47		Total General Plant	2,466,068	2,466,068	0
48		Total Plant	<u>27,823,620</u>	<u>27,823,620</u>	0

Columbia Gas of Pennsylvania, Inc.
Depreciation Reserve at November 30, 2015

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> \$
1	Amortizable Plant	(7,661,292)
2	Underground Storage Plant	(3,150,785)
3	Distribution Plant	(345,205,504)
4	General Plant	<u>(13,566,897)</u>
5	Total (Exhibit 5)	<u>(369,584,478)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

15. Supply an Exhibit supporting the claim for working capital requirement based on a lead-lag method.
- a. Pro forma expenses and revenues are to be used in lieu of book data for computing lead-lag days.
 - b. Respondent must either include sales for resale and related expenses in revenues and in expenses or exclude from revenues and expenses. Explain

Response:

Columbia Gas of Pennsylvania, Inc. ("Columbia") is not making a claim for cash working capital. Columbia does not offer wholesale service.

16. Provide detailed calculations showing the derivation of the tax liability offset to gross cash working capital requirements.

Response:

Columbia is not making a claim for cash working capital.

COLUMBIA GAS OF PENNSYLVANIA, INC
PLANT MATERIALS AND SUPPLIES
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDED
NOVEMBER 30, 2015

<u>Line No.</u>	<u>Month</u>	<u>Amount</u> \$
1	Nov-14	662,540
2	Dec-14	657,437
3	Jan-15	656,419
4	Feb-15	662,910
5	Mar-15	662,646
6	Apr-15	664,355
7	May-15	696,519
8	Jun-15	705,247
9	Jul-15	720,463
10	Aug-15	723,838
11	Sep-15	742,924
12	Oct-15	751,716
13	Nov-15	<u>772,267</u>
14	Total	9,079,282
15	13 Month Average Balance	<u><u>698,406</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC
PREPAYMENTS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDED
NOVEMBER 30, 2015

		<u>Accounts</u>						
Line No.	Month	Corp. Ins.	Medical LTD Ins.	Prepaid Ins. I/C	Prepaid Payroll	PUC,OCA, OSBA Fees	Total	
		<u>16521000</u>	<u>16500010</u> 1/	<u>16520000</u>	<u>16500000-1022</u> 1/	<u>16503600</u>		
		(1)	(2)	(3)	(4)	(5)	(6)	
		\$	\$	\$	\$	\$	\$	
1	Nov-14	1,128,573	0	774,725	0	1,225,490	3,128,787	
2	Dec-14	1,010,050	0	641,664	0	1,050,420	2,702,134	
3	Jan-15	860,419	0	534,720	0	875,350	2,270,489	
4	Feb-15	710,788	0	427,776	0	700,280	1,838,844	
5	Mar-15	561,157	0	569,816	0	1,397,505	2,528,477	
6	Apr-15	411,526	0	435,207	0	350,140	1,196,873	
7	May-15	261,895	0	300,598	0	175,070	737,563	
8	Jun-15	112,264	0	165,989	0	0	278,253	
9	Jul-15	1,128,864	0	1,355,386	0	(187,325) 2/	2,296,925	
10	Aug-15	1,253,432	0	1,217,079	0	(374,650) 2/	2,095,862	
11	Sep-15	1,109,767	0	1,078,773	0	(561,975) 2/	1,626,565	
12	Oct-15	961,512	0	940,466	0	1,480,665	3,382,643	
13	Nov-15	<u>1,231,581</u>	<u>0</u>	<u>802,159</u>	<u>0</u>	<u>1,295,582</u>	<u>3,329,322</u>	
14	Total	10,741,828	-	9,244,356	-	7,426,553	27,412,737	
15	13 Month Average Balance						<u>2,108,672</u>	

1/ Items included in the calculation of cash working capital.
2/ Liability booked from account 242-00000-CE 9635,9617 & 9636.

COLUMBIA GAS OF PENNSYLVANIA, INC
GAS STORED UNDERGROUND
AVERAGE OF TWELVE MONTHLY BALANCES ENDED
NOVEMBER 30, 2015

Line No.	Month	Injections DTH (A)	ACOG \$ (B)	Injection Activity \$ (C = A * B)	Monthly WACOG \$ (D)	Withdrawals DTH (E)	Withdrawal Activity \$ (F = D * E)	Ending Cumulative Balance \$ (G)	Ending Cumulative Balance DTH (H)	Monthly Average Rate \$ (I = G / H)	
1											
2	11/30/2014 Balance							111,586,006	25,932,841		
3	Dec-14	302,585	4.2806	1,295,245	4.3026	3,803,154.00	(16,363,553)	96,517,698	22,432,272	4.3026	
4	Jan-15	(28,587)	3.0912	(88,368)	4.3042	6,080,922.00	(26,173,339)	70,255,991	16,322,763	4.3042	
5	Feb-15	(4,456)	2.7872	(12,420)	4.3046	5,249,277.00	(22,595,969)	47,647,602	11,069,030	4.3046	
6	Mar-15	39,727	2.4592	97,697	4.2979	3,366,431.00	(14,468,542)	33,276,757	7,742,326	4.2980	
7	Apr-15	2,885,868	2.4394	7,039,786	3.7933	57,877.00	(219,542)	40,097,001	10,570,317	3.7934	
8	May-15	3,848,805	2.6397	10,159,691	3.4854	520,298.00	(1,813,457)	48,443,235	13,898,824	3.4854	
9	Jun-15	3,596,918	2.7468	9,880,014	3.3335	10,645.00	(35,485)	58,287,764	17,485,097	3.3336	
10	Jul-15	3,667,881	2.6880	9,859,264	3.2216	20,600.00	(66,366)	68,080,662	21,132,378	3.2216	
11	Aug-15	3,671,766	2.9300	10,758,274	3.1784	7,655.00	(24,330)	78,814,606	24,796,489	3.1785	
12	Sep-15	3,449,266	2.6370	9,095,714	3.1123	5,107.00	(15,895)	87,894,425	28,240,648	3.1123	
13	Oct-15	1,503,916	2.3724	3,567,890	3.0749	399,913.00	(1,229,703)	90,231,973	29,344,651	3.0749	
14	Nov-15	425,467	2.1389	910,031	3.0615	1,704,877.00	(5,219,526)	85,922,478	28,065,241	3.0615	
15	Twelve Month Average ((Lns. 3 thru 14)/12)								67,122,516		

COLUMBIA GAS OF PENNSYLVANIA, INC
DEFERRED INCOME TAXES
BALANCE ENDED
NOVEMBER 30, 2015

Line No.	Acct		Pro Forma Balance 11/30/15 (\$)	Reference
1		<u>Account 190 - Deferred Income Taxes</u>		
2	19001000	LIFO Inventory Adj - Federal	3,995,069	
3	19002000	LIFO Inventory Adj - State	1,266,867	
4	19001000	Capitalized Inventory - Fed	8,822	
5	19002000	Capitalized Inventory - St	2,798	
6	19005000	Cust. Advances - Fed	2,541,478	
7	19006000	Cust. Advances - St	805,922	
8	19005000	Federal Net Operating Loss	17,952,226	
9		Total Account 190	<u>26,573,182</u>	
10		<u>Account 282 - Deferred Income Taxes-Depreciation</u>		
11	Various	Excess Accelerated Tax Depreciation - Fed	(297,163,789)	
12		Total Account 282	<u>(297,163,789)</u>	
13		<u>Account 283 - Deferred Income Taxes - Other</u>		
14	28305000	Legal Liability-Lease on G.O. Bldg. - Fed	0	
15	28306000	Legal Liability-Lease on G.O. Bldg. - St	0	
16		Total Account 283	<u>0</u>	
17		Total Accumulated Deferred Taxes	<u>(270,590,607)</u>	Exhibit 7, Pg. 8 & 9

**COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER DEPOSITS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDED
NOVEMBER 30, 2015**

<u>Line No.</u>	<u>Month</u>	Acct-23500300 <u>Other Deposits</u> (1) \$	Acct-23500000 <u>Security Deposits</u> (2) \$	Total Account <u>235</u> (3) \$
1	Nov-14	(140,000)	(3,159,575)	(3,299,575)
2	Dec-14	(140,000)	(3,230,025)	(3,370,025)
3	Jan-15	(140,000)	(3,125,519)	(3,265,519)
4	Feb-15	(140,000)	(3,117,828)	(3,257,828)
5	Mar-15	(140,000)	(3,061,689)	(3,201,689)
6	Apr-15	(140,000)	(3,005,870)	(3,145,870)
7	May-15	(140,000)	(2,843,279)	(2,983,279)
8	Jun-15	(140,000)	(2,806,196)	(2,946,196)
9	Jul-15	(140,000)	(2,809,981)	(2,949,981)
10	Aug-15	(140,000)	(2,850,839)	(2,990,839)
11	Sep-15	(140,000)	(2,961,238)	(3,101,238)
12	Oct-15	(140,000)	(3,100,251)	(3,240,251)
13	Nov-15	<u>(140,000)</u>	<u>(3,178,070)</u>	<u>(3,318,070)</u>
14	Total	(1,820,000)	(39,250,356)	(41,070,356)
15	13 Month Average Balance	<u><u>(140,000)</u></u>	<u><u>(3,019,258)</u></u>	<u><u>(3,159,258)</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER ADVANCES
NOVEMBER 30, 2015

Line No.	Month	Customer Advances - Deposit Account	Customer Advances - Deposit (Post 12/31/99) Account	Net
		<u>25200000</u> (1) \$	<u>18600400</u> (2) \$	<u>252</u> (3=1+2) \$
1	Nov-15	(8,067,288)	8,004,126	<u>(63,162)</u>

- (i) These calculations should be provided for plant in service as well as other categories of plant, including, but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with any construction work in progress claims (if applicable).

Response:

The charts depicting the original and estimated survivor curves, and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized, is presented in Exhibit No. 109 in the section beginning on page VI-2.

- a. There were no assets deemed not to be "used or useful" in the depreciation study.
- b. The detailed calculations which set forth the surviving original cost as of November 30, 2015, by vintage by account and including applicable depreciation reserves and accruals begin on page II-8.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

3. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of factors which were considered in arriving at estimates of service life and dispersion by account. Provide dates of all field inspections and facilities visited.

Response:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit No. 109 in the section titled, "Calculation of Annual and Accrued Depreciation" beginning on page IV-2. The factors considered in arriving at estimates of service life and dispersion by account, begin in the section on page III-2 and the section on page III-8.

Field trips and facilities visited over the years for Columbia Gas of Pennsylvania are presented in Exhibit No. 109, in the section "Field Trips", beginning on page III-2.

4. Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account, where the retirement rate method of analysis is utilized.
- a. If any utility plant was excluded from the measures of value because it was deemed not to be "used and useful" in the public service; supply a detailed description of each item of property.
 - b. Provide the surviving original cost at test year end by vintage by account and include applicable depreciation reserves and annuities.

**Columbia Gas
of Pennsylvania**
A NiSource Company

2015 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF NOVEMBER 30, 2015**

Prepared by:



Excellence Delivered As Promised

COLUMBIA GAS OF PENNSYLVANIA, INC.
Pittsburgh, Pennsylvania

2015 DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GAS PLANT
AS OF NOVEMBER 30, 2015

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Excellence Delivered As Promised

March 3, 2016

Columbia Gas of Pennsylvania, Inc.
121 Champion Way, Suite 100
Canonsburg, PA 15317

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to gas plant as of November 30, 2015. Summaries of the original cost, annual accruals and the book depreciation reserve are presented in Tables 1 and 2, beginning on page I-3 of the attached report.

A description of the methods and procedures upon which the study was based is set forth in a companion report, "2016 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of November 30, 2016".

Respectfully submitted,

**GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC**

A handwritten signature in black ink that reads 'John J. Spanos'.

JOHN J. SPANOS
Sr. Vice President

JJS:krm

061005

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PART I. RESULTS OF STUDY

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION STUDY**

PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

The results of the depreciation study are summarized in Table 1, which sets forth the calculated annual depreciation related to Gas Plant in Service as of November 30, 2015. Table 2 presents the experienced salvage and cost of removal associated with regular retirements during the five-year period, 2010-2014 and the annual amortization of net salvage.

DETAILED TABULATIONS OF DEPRECIATION CALCULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on II-8. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2010 through 2014, beginning on beginning on III-2 through III-4.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2015

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2015 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
DEPRECIABLE PLANT							
UNDERGROUND STORAGE PLANT							
350.2	RIGHTS-OF-WAY	1,932.08	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	3,190,888.99	815,948	2,374,941	251,914	7.89	9.4
WELLS							
352.01	CONSTRUCTION	799,133.73	799,118	16	2	-	6.0
352.02	EQUIPMENT	168,679.67	168,680	0	0	-	-
	TOTAL ACCOUNT 352	967,813.40	967,798	16	2	-	-
352.1	STORAGE LEASEHOLDS AND RIGHTS	206,940.78	206,932	9	1	-	9.6
353	LINE	405,287.78	405,288	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	864,751.67	629,878	234,874	25,371	2.93	9.3
355	MEASURING AND REGULATING EQUIPMENT	123,010.01	123,010	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT	5,760,624.71	3,150,785	2,609,841	277,286	4.81	-
DISTRIBUTION PLANT							
LAND AND LAND RIGHTS							
374.4	LAND RIGHTS	2,356,007.44	638,692	1,717,315	40,771	1.73	42.1
374.5	RIGHTS-OF-WAY	3,233,103.61	1,555,059	1,678,045	42,628	1.32	39.4
	TOTAL ACCOUNT 374	5,589,111.05	2,193,751	3,395,360	83,399	1.49	-
STRUCTURES AND IMPROVEMENTS							
375.34	MEASURING AND REGULATING	3,619,401.71	852,297	2,767,105	79,574	2.20	34.8
375.6	INDUSTRIAL MEASURING AND REGULATING	87,689.84	72,496	15,174	922	1.05	16.5
375.7	OTHER DISTRIBUTION SYSTEMS						
	DISTRIBUTION SYSTEM STRUCTURES	4,597,310.03	1,581,304	3,016,005	132,314	2.88	22.8
	OTHER BUILDINGS	1,987,208.48	676,147	1,311,061	60,735	3.06	21.6
	TOTAL ACCOUNT 375.70	6,584,518.51	2,257,451	4,327,066	193,049	2.93	-
375.8	COMMUNICATION STRUCTURES	16,515.17	6,173	10,342	335	2.03	30.9
	TOTAL ACCOUNT 375	10,308,105.23	3,188,417	7,119,687	273,880	2.66	-
376	MAINS						
	CAST IRON	531,679.21	480,871	50,808	6,128	1.15	8.3
	BARE STEEL	69,144,064.77	60,545,733	8,598,332	917,650	1.33	9.4
	OTHER	1,033,342,815.25	128,406,502	904,936,313	20,546,900	1.99	44.0
	TOTAL ACCOUNT 376	1,103,018,559.23	189,433,106	913,585,453	21,470,678	1.95	-

Exhibit No. 9
Schedule No. 1
Page 9 of 90
Witness: J. J. Spanos

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2015

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2015 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	32,548,970.77	6,388,761	26,163,210	1,120,905	3.44	23.3
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	141,117.10	88,433	52,684	4,704	3.33	11.2
380	SERVICES						
	BARE STEEL	924,380.82	790,151	134,230	17,086	1.85	7.9
	OTHER	409,697,801.44	100,388,364	309,329,437	11,780,140	2.88	26.3
	TOTAL ACCOUNT 380	410,622,182.26	101,158,515	309,463,667	11,797,206	2.87	
381	METERS						
381.1	METERS - AMR	35,087,262.39	14,892,010	20,195,252	872,308	2.49	23.2
382	METER INSTALLATIONS	23,368,944.13	6,856,655	16,512,289	1,751,702	7.50	9.4
383	HOUSE REGULATORS	35,055,828.47	11,317,669	23,737,959	680,889	1.94	34.9
384	HOUSE REGULATOR INSTALLATIONS	10,737,766.58	3,331,440	7,406,327	276,188	2.57	26.8
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	3,864,772.07	2,903,241	961,531	68,743	1.78	14.0
	TOTAL ACCOUNT 385	6,281,253.24	2,716,955	3,564,288	259,212	4.13	13.8
387	OTHER EQUIPMENT						
387.4	GENERAL	133,851.06	63,150	70,701	6,758	5.05	10.5
387.5	CUSTOMER INFORMATION SERVICES	4,334,343.11	612,361	3,721,982	226,422	5.22	16.4
	GFS EQUIPMENT	2,053,366.00	63,040	1,990,326	253,545	12.35	7.8
	TOTAL ACCOUNT 387	6,521,560.17	738,551	5,783,009	486,723	7.46	
	TOTAL DISTRIBUTION PLANT	1,683,146,232.69	345,205,504	1,337,940,726	39,146,537	2.33	
GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	49,821.42	49,821	0	0	-	-
391.1	OFFICE FURNITURE AND EQUIPMENT						
391.11	FURNITURE	2,470,110.10	1,735,919	734,191	54,163	2.19	13.6
391.12	EQUIPMENT	24,427.00	12,632	11,795	1,115	4.56	10.6
	INFORMATION SYSTEMS	3,416,994.58	1,943,844	1,473,151	576,700	16.88	2.6
	TOTAL ACCOUNT 391	5,911,531.68	3,692,395	2,219,137	631,978	10.69	
392	TRANSPORTATION EQUIPMENT - TRAILERS	97,532.51	54,831	42,902	9,103	9.33	4.7
393	STORES EQUIPMENT	16,874.52	16,875	0	0	-	-
394	TOOLS, SHOP AND GARAGE EQUIPMENT						
394.12	EQUIPMENT	12,689,023.51	5,310,787	7,378,237	487,453	3.68	15.8
	CNG FACILITIES	1,953,487.84	1,953,091	407	172	0.01	2.4
	TOTAL ACCOUNT 394	14,642,521.35	7,263,878	7,378,644	487,625	3.19	

Exhibit No. 9
Schedule No. 1
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Witness: J. J. Spanos

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2015

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2015 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)=(6)/(6)
						ANNUAL AMOUNT (6)	ACCRAUAL RATE (7)=(6)/(3)	
395	LABORATORY EQUIPMENT	20-SQ	50,660.92	32,343	18,318	2,680	5.29	6.6
396	POWER OPERATED EQUIPMENT	12-L3	1,435,492.74	1,384,199	51,294	13,914	0.97	3.7
397.1	COMMUNICATION EQUIPMENT							
	TELEPHONE	10-SQ	329,298.88	307,765	21,534	21,534	6.54	1.0
397.5	TELEMETERING	17-R3	798,398.27	598,594	199,804	48,888	6.12	4.1
	TOTAL ACCOUNT 397		1,127,697.15	906,359	221,338	70,422	6.24	
398	MISCELLANEOUS EQUIPMENT	15-SQ	493,216.84	166,596	326,621	26,706	5.82	11.4
	TOTAL GENERAL PLANT		23,825,149.13	13,566,897	10,258,254	1,224,428	5.14	
	SUBTOTAL DEPRECIABLE PLANT		1,712,732,006.53	361,923,186	1,350,808,821	40,648,253	2.37	
	AMORTIZABLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT		22,446,878.65	7,048,270	15,398,609	2,232,147	**	
362.1	ENVIRONMENTAL REMEDIATION			(545,874)				
374.2	LAND, OTHER DISTRIBUTION SYSTEMS		477,118.40	210,205				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		1,673,890.17	948,691	725,199	32,288	**	
	SUBTOTAL AMORTIZABLE PLANT		24,597,887.22	7,661,292	16,123,808	2,264,435		
	NONDEPRECIABLE PLANT		172,413.08					
	TOTAL GAS PLANT		1,737,502,306.83	369,584,478	1,366,932,629	42,912,688		

* Indicates the use of an interim survivor curve and retirement date.
 ** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 2. AMORTIZATION OF EXPERIENCED NET SALVAGE

ACCOUNT (1)	2010		2011		2012		2013		2014		NET SALVAGE (12)	SALVAGE ACCRUAL (13)+(12)X5
	COST OF REMOVAL (2)	GROSS SALVAGE (3)	COST OF REMOVAL (4)	GROSS SALVAGE (5)	COST OF REMOVAL (6)	GROSS SALVAGE (7)	COST OF REMOVAL (8)	GROSS SALVAGE (9)	COST OF REMOVAL (10)	GROSS SALVAGE (11)		
351.20	3,038,278.56		11,760.05		6,457.05		608.46		481,689.98		(608.46)	(122)
362.10							40,498.89		(211,267.48)		(3,558,702.53)	(711,741)
374.20	300.47				260.16		57,833.75		21.91		153,633.74	30,727
374.50	944.00						4,811.96				(5,494.50)	(1,089)
375.34	58,154.56										(944.00)	(189)
375.60	360.62						22,427.70		20,674.45		(130,952.37)	(26,190)
375.70	(212,334.93)	30,981.69			17,416.11		1,091.39				(1,452.01)	(290)
376.00	957,907.79	(1,192.22)	1,269,063.41	1,541.00	5,103.09		691,743.41	2,051.59	1,281,289.43		236,213.53	47,643
376.00	37,483.33		59,829.10		686,996.12		216,795.76		185,399.17		(5,084,596.79)	(1,016,920)
376.10	1,881.54				18,887.95				91.84		(516,395.31)	(103,679)
380.00	1,409,210.77	31,247.04	4,313,652.88	759.60	2,192,533.99		1,750,826.78	6,554.06	4,890,872.30		(14,357,196.72)	(2,871,439)
381.00					305.85		23.20				63,564.98	12,713
382.00	(59.86)										59.86	12
383.00	691.00										(691.00)	(138)
384.00	4.07										(4.07)	(1)
385.00	41,470.62		31,592.63		23,198.35		51,159.81		63,312.71		(210,732.92)	(42,147)
387.00	2,340.18		28,983.46								(29,323.62)	(5,865)
387.40	6,826.99		208.04		55.60		392.50		933.57		(8,416.70)	(1,683)
392.00		7,859.79		7,201.42				44,482.18			59,543.38	11,909
394.00		5,383.50		43,731.96				104,669.46			5,383.50	1,077
396.00		50,040.21									196,441.65	39,688
397.10	23,463.90	21,000.00									(2,463.90)	(493)
TOTAL	5,366,924.59	145,320.01	5,755,389.12	53,233.98	3,151,214.27	25,333.32	2,838,110.41	157,757.33	6,493,117.87	0.00	(23,193,111.52)	(4,638,522)

**PART II. DETAILED DEPRECIATION
CALCULATIONS**

CUMULATIVE DEPRECIATED ORIGINAL COST

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1883	866	866				0.0
1884	2,319	2,319				0.0
1885	952	952				0.0
1886	9,401	9,401				0.0
1887	4,690	4,672		18	18	0.0
1888	6,580	6,545		35	53	0.0
1889	6,551	6,509		42	95	0.0
1890	1,704	1,690		14	109	0.0
1891	8,350	8,269		81	190	0.0
1892	1,355	1,340		15	205	0.0
1893	675	667		8	213	0.0
1894	2,374	2,352		22	235	0.0
1895	1,133	1,117		16	251	0.0
1896	4,261	4,192		69	320	0.0
1897	2,268	2,228		40	360	0.0
1898	1,634	1,603		31	391	0.0
1899	934	915		19	410	0.0
1900	8,185	8,008		177	587	0.0
1901	714,726	687,506	27,220		27,807	0.0
1902	70,815	68,193	2,622		30,429	0.0
1903	52,070	50,187	1,883		32,312	0.0
1904	53,737	51,633	2,104		34,416	0.0
1905	49,205	47,275	1,930		36,346	0.0
1906	26,779	25,704	1,075		37,421	0.0
1907	78,732	75,178	3,554		40,975	0.0
1908	42,963	41,093	1,870		42,845	0.0
1909	28,713	27,463	1,250		44,095	0.0
1910	25,345	24,194	1,151		45,246	0.0
1911	28,593	27,198	1,395		46,641	0.0
1912	19,976	19,018	958		47,599	0.0
1913	53,889	50,951	2,938		50,537	0.0
1914	38,013	36,011	2,002		52,539	0.0
1915	35,172	33,413	1,759		54,298	0.0
1916	22,473	21,294	1,179		55,477	0.0
1917	31,336	29,572	1,764		57,241	0.0
1918	10,507	9,979	528		57,769	0.0
1919	18,246	17,230	1,016		58,785	0.0
1920	16,837	15,743	1,094		59,879	0.0
1921	44,496	41,226	3,270		63,149	0.0
1922	64,602	60,552	4,050		67,199	0.0
1923	66,403	61,654	4,749		71,948	0.0
1924	133,068	122,979	10,089		82,037	0.0
1925	146,596	135,860	10,736		92,773	0.0
1926	168,038	155,583	12,455		105,228	0.0
1927	121,990	113,148	8,842		114,070	0.0

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1928	176,351	163,479	12,872		126,942	0.0
1929	244,336	224,986	19,350		146,292	0.0
1930	174,694	160,729	13,965		160,257	0.0
1931	166,738	154,089	12,649		172,906	0.0
1932	56,730	51,866	4,864		177,770	0.0
1933	36,757	33,248	3,509		181,279	0.0
1934	48,944	44,803	4,141		185,420	0.0
1935	54,474	50,029	4,445		189,865	0.0
1936	67,159	61,019	6,140		196,005	0.0
1937	97,474	89,475	7,999		204,004	0.0
1938	90,771	83,032	7,739		211,743	0.0
1939	256,301	229,635	26,666		238,409	0.0
1940	175,978	159,546	16,432		254,841	0.0
1941	239,880	217,523	22,357		277,198	0.0
1942	133,740	120,585	13,155		290,353	0.0
1943	79,232	71,864	7,368		297,721	0.0
1944	34,840	31,322	3,518		301,239	0.0
1945	33,778	30,126	3,652		304,891	0.0
1946	155,376	139,555	15,821		320,712	0.0
1947	153,345	136,180	17,165		337,877	0.0
1948	369,132	328,642	40,490		378,367	0.0
1949	931,864	833,212	98,652		477,019	0.0
1950	1,445,534	1,288,750	156,784		633,803	0.0
1951	1,177,333	1,042,044	135,289		769,092	0.1
1952	2,482,801	2,153,900	328,901		1,097,993	0.1
1953	1,697,489	1,492,961	204,528		1,302,521	0.1
1954	2,119,852	1,852,284	267,568		1,570,089	0.1
1955	4,931,012	4,251,004	680,008		2,250,097	0.2
1956	3,123,375	2,631,839	491,536		2,741,633	0.2
1957	4,014,562	3,411,499	603,063		3,344,696	0.2
1958	4,751,443	4,029,685	721,758		4,066,454	0.3
1959	4,013,537	3,338,114	675,423		4,741,877	0.4
1960	4,221,980	3,501,657	720,323		5,462,200	0.4
1961	4,659,816	3,858,685	801,131		6,263,331	0.5
1962	4,163,374	3,377,798	785,576		7,048,907	0.5
1963	5,165,098	4,207,561	957,537		8,006,444	0.6
1964	5,332,577	4,279,933	1,052,644		9,059,088	0.7
1965	4,417,347	3,515,060	902,287		9,961,375	0.7
1966	6,096,537	4,855,180	1,241,357		11,202,732	0.8
1967	5,899,477	4,650,930	1,248,547		12,451,279	0.9
1968	5,078,073	3,804,137	1,273,936		13,725,215	1.0
1969	4,591,475	3,264,044	1,327,431		15,052,646	1.1
1970	4,300,292	3,190,889	1,109,403		16,162,049	1.2
1971	6,428,018	4,497,270	1,930,748		18,092,797	1.3
1972	3,833,665	2,365,271	1,468,394		19,561,191	1.4

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
1973	4,426,152	2,170,053	2,256,099		21,817,290	1.6
1974	3,688,304	1,458,331	2,229,973		24,047,263	1.8
1975	3,813,016	1,513,332	2,299,684		26,346,947	2.0
1976	4,077,010	2,014,686	2,062,324		28,409,271	2.1
1977	8,468,376	4,210,073	4,258,303		32,667,574	2.4
1978	7,860,663	3,846,156	4,014,507		36,682,081	2.7
1979	9,628,543	4,631,773	4,996,770		41,678,851	3.1
1980	12,834,793	6,262,259	6,572,534		48,251,385	3.6
1981	15,091,542	7,197,607	7,893,935		56,145,320	4.2
1982	13,875,196	6,292,685	7,582,511		63,727,831	4.7
1983	11,423,337	5,147,875	6,275,462		70,003,293	5.2
1984	13,195,753	5,834,442	7,361,311		77,364,604	5.7
1985	13,268,097	5,848,285	7,419,812		84,784,416	6.3
1986	14,813,905	6,405,706	8,408,199		93,192,615	6.9
1987	15,297,534	6,636,192	8,661,342		101,853,957	7.5
1988	17,716,456	7,411,567	10,304,889		112,158,846	8.3
1989	16,690,727	6,955,508	9,735,219		121,894,065	9.0
1990	15,189,524	6,201,430	8,988,094		130,882,159	9.7
1991	14,855,695	6,012,036	8,843,659		139,725,818	10.3
1992	16,590,310	6,479,385	10,110,925		149,836,743	11.1
1993	17,924,346	6,919,164	11,005,182		160,841,925	11.9
1994	21,136,175	7,811,136	13,325,039		174,166,964	12.9
1995	21,413,812	8,081,666	13,332,146		187,499,110	13.9
1996	22,300,640	8,153,970	14,146,670		201,645,780	14.9
1997	24,501,092	8,414,811	16,086,281		217,732,061	16.1
1998	22,816,647	7,557,393	15,259,254		232,991,315	17.2
1999	21,908,686	6,691,091	15,217,595		248,208,910	18.4
2000	22,179,787	6,988,618	15,191,169		263,400,079	19.5
2001	22,729,433	6,347,060	16,382,373		279,782,452	20.7
2002	18,367,042	5,002,405	13,364,637		293,147,089	21.7
2003	22,566,511	5,778,323	16,788,188		309,935,277	22.9
2004	32,859,764	7,220,408	25,639,356		335,574,633	24.8
2005	37,242,385	7,231,778	30,010,607		365,585,240	27.1
2006	27,878,935	5,454,738	22,424,197		388,009,437	28.7
2007	57,394,543	9,122,980	48,271,563		436,281,000	32.3
2008	81,748,618	11,560,369	70,188,249		506,469,249	37.5
2009	56,247,526	7,310,127	48,937,399		555,406,648	41.1
2010	71,849,585	8,111,769	63,737,816		619,144,464	45.8
2011	130,457,831	15,414,810	115,043,021		734,187,485	54.4
2012	140,935,795	11,553,520	129,382,275		863,569,760	63.9
2013	168,762,457	9,345,463	159,416,994		1,022,986,754	75.7

COLUMBIA GAS OF PENNSYLVANIA, INC.

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR INST (1)	ORIGINAL COST (2)	ACCRUED DEPRECIATION (3)	AMOUNT		DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5)	PCT OF COL 4 TOTAL (6)
			(2)	(3)		
2014	191,175,009	7,049,839	184,125,170		1,207,111,924	89.4
2015	145,580,343	1,883,443	143,696,900		1,350,808,824	100.0
SUBTOTAL	1,712,732,007	361,923,186	1,350,808,821			
AMORTIZABLE PLANT	24,597,887	7,661,292	16,936,595			
NONDEPRECIABLE PLANT	172,413	-	172,413			
TOTAL	1,737,502,307	369,584,478	1,367,917,829			

UTILITY PLANT IN SERVICE

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 350.2 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1972	1,896.43	1,554	1,896			
1973	35.65	29	35		1	9.58
	1,932.08	1,583	1,931		1	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1970	124,246.77	102,064	75,727	48,520	8.97	5,409
1971	44,955.88	36,786	27,294	17,662	9.00	1,962
1972	23,833.95	19,423	14,411	9,423	9.03	1,044
1973	1,046.90	850	631	416	9.06	46
1996	107,318.16	72,311	53,651	53,667	9.40	5,709
1997	932.86	618	459	474	9.36	51
1998	7,804.72	5,070	3,762	4,043	9.39	431
2001	87,639.68	52,943	39,281	48,359	9.45	5,117
2003	212,167.85	120,660	89,524	122,644	9.42	13,020
2004	195,419.81	106,875	79,296	116,124	9.46	12,275
2008	673,302.63	295,647	219,356	453,947	9.47	47,935
2009	4,140.12	1,673	1,241	2,899	9.46	306
2010	4,750.10	1,729	1,283	3,467	9.46	366
2012	59,116.96	15,696	11,646	47,471	9.45	5,023
2013	744,499.18	151,654	112,520	631,979	9.45	66,876
2014	847,776.27	113,517	84,224	763,552	9.43	80,971
2015	51,937.15	2,213	1,642	50,295	9.36	5,373
	3,190,888.99	1,099,729	815,948	2,374,941		251,914

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4 7.89

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1970	326,259.85	269,432	326,260			
1971	246,359.45	202,653	246,359			
1972	166,322.06	136,259	166,322			
1978	60,192.37	47,919	60,177	15	9.58	2
	799,133.73	656,263	799,118	16		2
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.0	0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352 WELLS - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1970	62,707.48	52,838	62,707			
1971	61,403.78	51,518	61,404			
1972	42,286.87	35,331	42,287			
1978	2,281.54	1,895	2,282			
	168,679.67	141,582	168,680			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1970	206,940.78	170,896	206,932	9	9.58	1
	206,940.78	170,896	206,932	9		1
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1971	260,327.01	213,450	260,327			
1972	62,624.57	51,153	62,625			
1973	54,831.76	44,624	54,832			
1984	13,885.22	10,905	13,885			
1989	13,619.22	10,217	13,619			
	405,287.78	330,349	405,288			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1950	5,342.87	4,749	5,343			
1952	23,888.55	21,110	23,889			
1957	363.93	317	364			
1967	1,175.28	986	1,153	22	7.59	3
1969	2,168.00	1,802	2,106	62	7.82	8
1970	491,576.16	406,755	475,452	16,124	7.92	2,036
1971	21,258.89	17,510	20,467	792	8.02	99
1972	4,125.93	3,382	3,953	173	8.12	21
1979	1,860.35	1,504	1,758	102	8.63	12
1987	19,667.77	14,979	17,509	2,159	8.90	243
1991	11,137.86	8,104	9,473	1,665	9.14	182
1993	1,506.99	1,071	1,252	255	9.13	28
2013	280,679.09	57,455	67,159	213,520	9.39	22,739
	864,751.67	539,724	629,878	234,874		25,371

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 2.93

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 37-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1970	74,761.84	61,616	74,762			
1975	2,685.09	2,152	2,685			
1981	13,738.52	11,253	13,739			
1986	29,489.73	23,161	29,490			
1987	2,334.83	1,818	2,334			
	123,010.01	100,000	123,010			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1920	1,634.55	1,546	1,443	192	3.51	55
1953	2.00	2	2			
1957	3,252.89	2,426	2,265	988	16.52	60
1961	830.30	589	550	280	18.89	15
1962	323.98	227	212	112	19.52	6
1963	5,725.85	3,951	3,689	2,037	20.15	101
1964	3,704.51	2,519	2,352	1,353	20.80	65
1965	1,147.61	769	718	430	21.46	20
1966	2,376.18	1,567	1,463	913	22.13	41
1967	11,466.90	7,441	6,947	4,520	22.82	198
1968	1,995.68	1,274	1,189	807	23.51	34
1969	12,246.33	7,683	7,173	5,073	24.22	209
1970	8,562.00	5,278	4,928	3,634	24.93	146
1971	20,699.46	12,531	11,699	9,000	25.65	351
1972	11,655.34	6,923	6,463	5,192	26.39	197
1973	5,483.64	3,195	2,983	2,501	27.13	92
1974	16,686.28	9,529	8,897	7,789	27.88	279
1975	25,272.60	14,137	13,199	12,074	28.64	422
1976	24,345.48	14,585	13,617	10,728	26.38	407
1977	54,514.15	32,043	29,916	24,598	26.94	913
1978	21,191.48	12,211	11,400	9,791	27.52	356
1979	36,560.99	20,503	19,142	17,419	28.52	611
1980	22,999.87	12,627	11,789	11,211	29.10	385
1981	39,985.17	21,468	20,043	19,942	29.69	672
1982	62,945.88	33,021	30,829	32,117	30.28	1,061
1983	40,223.76	20,470	19,111	21,113	31.28	675
1984	44,787.52	22,233	20,757	24,031	31.87	754
1985	66,040.22	31,937	29,817	36,223	32.48	1,115
1986	40,267.23	18,954	17,696	22,571	33.08	682
1987	63,884.90	29,048	27,120	36,765	34.08	1,079
1988	98,844.45	43,630	40,734	58,110	34.70	1,675
1989	131,156.27	56,135	52,409	78,747	35.31	2,230
1990	84,064.46	34,618	32,320	51,744	36.31	1,425
1991	49,247.11	19,600	18,299	30,948	36.93	838
1992	13,465.78	5,171	4,828	8,638	37.56	230
1993	43,321.43	15,925	14,868	28,453	38.56	738
1994	35,296.72	12,474	11,646	23,651	39.19	603
1995	19,271.18	6,531	6,098	13,173	39.83	331
1996	46,023.19	14,833	13,849	32,174	40.83	788
1997	41,340.31	12,716	11,872	29,468	41.46	711
1998	9,183.56	2,671	2,494	6,690	42.46	158
1999	6,027.94	1,663	1,553	4,475	43.11	104

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.4 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
2000	14,218.67	3,704	3,458	10,761	43.76	246
2001	14,607.40	3,558	3,322	11,285	44.76	252
2002	3,026.59	690	644	2,383	45.41	52
2003	43,663.62	9,217	8,605	35,059	46.41	755
2004	77,027.97	15,036	14,038	62,990	47.06	1,339
2005	26,785.92	4,800	4,481	22,305	47.72	467
2006	37,362.01	6,053	5,651	31,711	48.72	651
2007	66,976.43	9,752	9,105	57,871	49.39	1,172
2008	28,129.15	3,629	3,388	24,741	50.06	494
2009	92,706.86	10,346	9,659	83,048	51.06	1,626
2010	112,181.07	10,635	9,929	102,252	51.73	1,977
2011	76,572.09	5,950	5,555	71,017	52.40	1,355
2012	218,379.48	13,212	12,336	206,043	53.08	3,882
2013	191,986.34	8,255	7,707	184,279	53.76	3,428
2014	89,872.29	2,346	2,190	87,682	54.41	1,612
2015	34,456.40	262	245	34,211	54.23	631
	2,356,007.44	684,099	638,692	1,717,315		40,771
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.1 1.73

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1883	866.25	866	866			
1884	2,319.40	2,319	2,319			
1885	952.00	951	952			
1886	9,401.15	9,332	9,401			
1887	4,690.00	4,625	4,672	18	1.04	17
1888	6,579.75	6,480	6,545	35	1.14	31
1889	6,551.18	6,444	6,509	42	1.23	34
1890	1,679.50	1,649	1,666	14	1.36	10
1891	8,350.23	8,187	8,269	81	1.47	55
1892	1,354.95	1,327	1,340	15	1.54	10
1893	650.85	637	643	8	1.65	5
1894	1,616.78	1,579	1,595	22	1.75	13
1895	1,133.20	1,106	1,117	16	1.83	9
1896	4,260.56	4,150	4,192	69	1.94	36
1897	2,267.65	2,206	2,228	40	2.05	20
1898	1,633.73	1,587	1,603	31	2.14	14
1899	934.25	906	915	19	2.25	8
1900	8,185.42	7,928	8,008	177	2.36	75
1901	15,227.76	14,728	14,876	352	2.46	143
1902	7,330.74	7,079	7,150	181	2.58	70
1903	15,446.32	14,890	15,040	406	2.70	150
1904	8,443.31	8,128	8,210	233	2.80	83
1905	13,211.32	12,695	12,823	388	2.93	132
1906	5,826.89	5,590	5,646	181	3.05	59
1907	4,318.72	4,136	4,178	141	3.17	44
1908	5,084.82	4,861	4,910	175	3.30	53
1909	5,578.23	5,322	5,376	202	3.44	59
1910	944.58	900	909	36	3.57	10
1911	1,805.52	1,716	1,733	73	3.71	20
1912	1,590.08	1,508	1,523	67	3.85	17
1913	4,199.64	3,976	4,016	184	3.99	46
1914	6,522.34	6,162	6,224	298	4.14	72
1915	9,299.36	8,766	8,854	445	4.30	103
1916	2,133.53	2,007	2,027	107	4.45	24
1917	2,947.27	2,766	2,794	153	4.62	33
1918	969.85	908	917	53	4.79	11
1919	713.16	666	673	40	4.95	8
1920	1,116.43	1,040	1,050	66	5.13	13
1921	2,386.50	2,217	2,239	148	5.32	28
1922	5,478.84	5,077	5,128	351	5.50	64
1923	5,748.64	5,312	5,365	384	5.70	67
1924	2,962.36	2,729	2,756	206	5.90	35

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1925	8,085.67	7,427	7,502	584	6.11	96
1926	3,690.49	3,379	3,413	277	6.33	44
1927	3,441.21	3,141	3,173	268	6.55	41
1928	3,616.30	3,289	3,322	294	6.78	43
1929	9,736.71	8,825	8,914	823	7.02	117
1930	3,705.73	3,347	3,381	325	7.27	45
1931	4,695.61	4,224	4,267	429	7.53	57
1932	2,031.20	1,820	1,838	193	7.79	25
1933	2,540.95	2,268	2,291	250	8.07	31
1934	4,020.82	3,573	3,609	412	8.36	49
1935	866.62	767	775	92	8.66	11
1936	4,994.63	4,397	4,441	554	8.97	62
1937	3,607.79	3,161	3,193	415	9.29	45
1938	1,245.49	1,086	1,097	148	9.62	15
1939	956.06	829	837	119	9.97	12
1940	13,850.45	11,943	12,063	1,787	10.33	173
1941	4,887.61	4,190	4,232	656	10.71	61
1942	8,169.68	6,961	7,031	1,139	11.10	103
1943	1,693.42	1,434	1,448	245	11.51	21
1944	978.40	823	831	147	11.93	12
1945	1,004.81	839	847	158	12.38	13
1946	344.00	285	288	56	12.83	4
1947	142.29	117	118	24	13.31	2
1948	3,080.71	2,513	2,538	543	13.81	39
1949	16,198.32	13,106	13,238	2,960	14.32	207
1950	20,911.66	16,768	16,937	3,975	14.86	267
1951	11,956.42	9,500	9,596	2,360	15.41	153
1952	8,038.39	6,325	6,389	1,649	15.99	103
1953	5,949.87	4,634	4,681	1,269	16.59	76
1954	21,585.01	16,632	16,800	4,785	17.21	278
1955	32,149.56	24,498	24,745	7,405	17.85	415
1956	51,558.51	38,827	39,218	12,341	18.52	666
1957	19,916.61	14,818	14,967	4,950	19.20	258
1958	63,499.25	46,642	47,112	16,387	19.91	823
1959	28,371.09	20,563	20,770	7,601	20.64	368
1960	26,305.63	18,803	18,992	7,314	21.39	342
1961	15,768.03	11,109	11,221	4,547	22.16	205
1962	18,087.78	12,553	12,679	5,409	22.95	236
1963	27,374.57	18,702	18,890	8,485	23.76	357
1964	40,027.79	26,904	27,175	12,853	24.59	523
1965	17,574.04	11,613	11,730	5,844	25.44	230
1966	18,597.25	12,073	12,195	6,402	26.31	243

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 374.5 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1967	96,910.77	61,778	62,400	34,511	27.19	1,269
1968	82,637.79	51,687	52,208	30,430	28.09	1,083
1969	46,057.56	28,248	28,532	17,526	29.00	604
1970	45,097.36	27,107	27,380	17,717	29.92	592
1971	54,600.87	32,142	32,466	22,135	30.85	718
1972	80,822.88	46,554	47,023	33,800	31.80	1,063
1973	31,060.02	17,497	17,673	13,387	32.75	409
1974	42,716.26	23,511	23,748	18,968	33.72	563
1975	53,203.52	28,595	28,883	24,321	34.69	701
1976	46,796.87	25,270	25,524	21,273	33.58	634
1977	50,016.13	26,519	26,786	23,230	34.04	682
1978	27,600.77	14,253	14,397	13,204	35.04	377
1979	28,379.92	14,264	14,408	13,972	36.04	388
1980	24,054.08	11,758	11,876	12,178	37.04	329
1981	55,235.53	26,237	26,501	28,735	38.04	755
1982	47,534.94	21,923	22,144	25,391	39.04	650
1983	27,148.25	12,146	12,268	14,880	40.04	372
1984	30,306.87	13,141	13,273	17,034	41.04	415
1985	72,105.59	30,270	30,575	41,531	42.04	988
1986	17,533.91	7,119	7,191	10,343	43.04	240
1987	27,416.83	10,753	10,861	16,556	44.04	376
1988	11,339.22	4,291	4,334	7,005	45.04	156
1989	70,082.23	25,552	25,809	44,273	46.04	962
1990	44,760.66	15,702	15,860	28,901	47.04	614
1991	35,224.46	11,871	11,991	23,233	48.04	484
1992	54,141.31	17,498	17,674	36,467	49.04	744
1993	58,993.43	18,253	18,437	40,556	50.04	810
1994	184,531.84	54,548	55,097	129,435	51.04	2,536
1995	584,928.49	164,833	166,494	418,434	52.04	8,041
1996	126,940.88	34,020	34,363	92,578	53.04	1,745
1997	68,030.65	17,293	17,467	50,564	54.04	936
1998	40,132.45	9,648	9,745	30,387	55.04	552
2000	15,568.19	3,313	3,346	12,222	57.04	214
2001	39,714.12	7,903	7,983	31,731	58.04	547
2002	181,571.19	33,627	33,966	147,605	59.04	2,500
2003	1,938.28	332	335	1,603	60.04	27
	3,233,103.61	1,539,622	1,555,059	1,678,045		42,628

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.4 1.32

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1905	88.10	83	76	12	3.38	4
1913	430.94	392	357	74	5.36	14
1914	436.05	395	360	76	5.59	14
1916	44.49	40	36	8	6.05	1
1922	350.00	306	279	71	7.58	9
1925	211.96	182	166	46	8.40	5
1927	225.68	192	175	51	8.97	6
1928	563.20	476	434	129	9.25	14
1929	4,540.76	3,818	3,481	1,060	9.55	111
1930	4,577.15	3,826	3,488	1,089	9.84	111
1931	1,233.39	1,025	934	299	10.14	29
1932	2,508.48	2,072	1,889	619	10.45	59
1933	2,764.37	2,269	2,069	695	10.75	65
1934	1,102.49	899	820	282	11.06	25
1935	97.20	79	72	25	11.38	2
1936	1,998.78	1,609	1,467	532	11.70	45
1938	618.55	491	448	171	12.36	14
1939	4,678.94	3,689	3,363	1,316	12.70	104
1940	554.29	434	396	158	13.04	12
1941	897.54	697	635	263	13.39	20
1942	1,285.66	991	903	383	13.75	28
1943	750.18	574	523	227	14.11	16
1945	639.53	481	439	201	14.86	14
1946	1,024.41	764	697	327	15.25	21
1947	2,770.44	2,048	1,867	903	15.64	58
1948	6,715.12	4,920	4,485	2,230	16.04	139
1949	1,156.73	840	766	391	16.45	24
1950	5,042.16	3,624	3,304	1,738	16.87	103
1951	12,335.84	8,779	8,003	4,333	17.30	250
1952	19,306.88	13,602	12,400	6,907	17.73	390
1953	22,981.00	16,018	14,603	8,378	18.18	461
1954	19,140.98	13,198	12,032	7,109	18.63	382
1955	12,140.88	8,278	7,547	4,594	19.09	241
1956	31,556.92	21,269	19,390	12,167	19.56	622
1957	30,175.46	20,097	18,321	11,854	20.04	592
1958	43,357.90	28,522	26,002	17,356	20.53	845
1959	25,566.14	16,605	15,138	10,428	21.03	496
1960	28,082.78	18,006	16,415	11,668	21.53	542
1961	39,863.03	25,213	22,986	16,877	22.05	765
1962	45,549.92	28,415	25,905	19,645	22.57	870
1963	30,523.86	18,772	17,114	13,410	23.10	581
1964	47,257.30	28,638	26,108	21,149	23.64	895

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
1965	31,353.31	18,713	17,060	14,293	24.19	591
1966	27,208.84	15,990	14,577	12,632	24.74	511
1967	19,474.14	11,259	10,264	9,210	25.31	364
1968	10,159.99	5,778	5,268	4,892	25.88	189
1969	18,276.97	10,217	9,314	8,963	26.46	339
1970	5,926.91	3,255	2,967	2,960	27.05	109
1971	20,648.66	11,133	10,149	10,500	27.65	380
1972	11,926.98	6,311	5,753	6,174	28.25	219
1973	14,250.60	7,396	6,743	7,508	28.86	260
1974	12,610.14	6,414	5,847	6,763	29.48	229
1975	16,872.99	8,406	7,663	9,210	30.11	306
1976	26,321.53	15,769	14,376	11,946	26.38	453
1977	22,573.98	13,269	12,097	10,477	26.94	389
1978	21,032.60	12,119	11,048	9,985	27.52	363
1979	33,072.13	18,788	17,128	15,944	27.69	576
1980	12,380.66	6,884	6,276	6,105	28.28	216
1981	27,705.54	15,066	13,735	13,971	28.87	484
1982	41,179.46	21,879	19,946	21,233	29.48	720
1983	18,181.24	9,489	8,651	9,530	29.70	321
1984	14,547.02	7,404	6,750	7,797	30.31	257
1985	12,792.93	6,343	5,783	7,010	30.93	227
1986	26,393.61	12,811	11,679	14,715	31.19	472
1987	11,270.44	5,316	4,846	6,424	31.83	202
1988	41,158.85	18,958	17,283	23,876	32.11	744
1989	14,462.96	6,456	5,886	8,577	32.76	262
1990	10,393.80	4,517	4,118	6,276	33.06	190
1991	35,776.94	15,026	13,699	22,078	33.72	655
1992	129.79	53	48	82	34.06	2
1993	23,505.08	9,273	8,454	15,051	34.40	438
1994	1,512.34	573	522	990	35.08	28
1995	13,604.01	4,972	4,533	9,071	35.45	256
1996	15,690.38	5,514	5,027	10,663	35.83	298
1997	20,588.07	6,938	6,325	14,263	36.23	394
1998	64,006.33	20,623	18,801	45,205	36.64	1,234
1999	4,546.30	1,396	1,273	3,273	37.06	88
2000	29,586.93	8,622	7,860	21,727	37.49	580
2001	30,695.12	8,453	7,706	22,989	37.94	606
2002	24,227.38	6,306	5,749	18,478	38.13	485
2003	66,025.88	16,071	14,651	51,375	38.60	1,331
2004	34,147.37	7,758	7,073	27,074	38.83	697
2005	66,180.13	13,924	12,694	53,486	39.09	1,368
2006	200,398.24	38,877	35,442	164,956	39.13	4,216

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. 0						
2007	100,273.05	17,638	16,080	84,193	39.43	2,135
2008	417,054.56	65,895	60,073	356,982	39.53	9,031
2009	44,615.11	6,242	5,691	38,924	39.45	987
2010	180,785.31	21,839	19,910	160,875	39.43	4,080
2011	217,949.46	22,035	20,088	197,861	39.25	5,041
2012	255,831.82	20,722	18,891	236,941	38.78	6,110
2013	311,764.67	18,675	17,025	294,740	37.91	7,775
2014	339,612.86	13,075	11,920	327,693	36.42	8,998
2015	143,572.82	1,823	1,662	141,911	32.48	4,369
	3,619,401.71	934,891	852,297	2,767,105		79,574
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.8 2.20

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.6 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND
 REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. 0						
1922	114.31	109	114			
1928	87.15	80	87			
1930	127.57	116	128			
1931	263.40	239	263			
1934	783.68	699	784			
1935	147.25	131	147			
1936	21.46	19	21			
1937	618.76	543	619			
1938	1,463.03	1,275	1,463			
1940	440.04	379	440			
1942	1,018.37	865	1,007	11	7.55	1
1944	2,850.41	2,387	2,780	70	8.13	9
1946	377.07	311	362	15	8.73	2
1947	568.77	466	543	26	9.04	3
1948	482.71	392	456	27	9.36	3
1950	1,857.60	1,486	1,730	128	10.00	13
1951	3,131.90	2,485	2,894	238	10.33	23
1952	3,969.07	3,122	3,635	334	10.67	31
1953	4,259.74	3,321	3,867	393	11.02	36
1955	4,904.63	3,754	4,371	534	11.73	46
1956	2,507.83	1,900	2,213	295	12.11	24
1957	14,375.38	10,784	12,558	1,817	12.49	145
1958	1,667.93	1,239	1,443	225	12.87	17
1959	5,902.55	4,336	5,049	854	13.27	64
1960	1,345.00	977	1,138	207	13.68	15
1961	1,954.81	1,404	1,635	320	14.10	23
1963	3,416.99	2,394	2,788	629	14.97	42
1964	1,441.97	997	1,161	281	15.42	18
1967	1,614.49	1,071	1,247	367	16.83	22
1970	2,450.11	1,551	1,806	644	18.34	35
1971	7,721.50	4,809	5,600	2,122	18.86	113
1972	1.00	1	1			
1980	3,885.67	2,450	2,853	1,033	20.76	50
1988	11,897.69	6,263	7,293	4,605	24.67	187
	87,669.84	62,355	72,496	15,174		922

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.5 1.05

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
 STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GETTYSBURG GARAGE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2007						
NET SALVAGE PERCENT.. 0						
1934	778.19	778	778			
1955	80.00	80	80			
1957	860.20	860	860			
1971	1,426.78	1,427	1,427			
	3,145.17	3,145	3,145			
WARREN SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. 0						
1958	23,203.80	17,265	20,388	2,816	16.30	173
1959	530.28	393	464	66	16.33	4
1978	1,767.28	1,223	1,444	323	16.64	19
1985	19,951.17	12,926	15,264	4,687	16.53	284
1987	7,647.96	4,824	5,697	1,951	16.63	117
1995	8,147.09	4,491	5,303	2,844	16.62	171
1998	14,593.54	7,472	8,824	5,770	16.60	348
1999	5,204.23	2,589	3,057	2,147	16.59	129
2003	17,099.66	7,325	8,650	8,450	16.57	510
2007	4,558.44	1,538	1,816	2,742	16.52	166
2010	1,391.88	345	407	984	16.42	60
2012	15,971.90	2,773	3,275	12,697	16.27	780
2014	1,825.22	154	182	1,643	15.87	104
2015	221,738.88	5,943	7,018	214,721	15.11	14,211
	343,631.33	69,261	81,790	261,841		17,076
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1928	539.04	450	531	8	12.97	1
1933	401.96	333	393	9	13.13	1
1937	77.17	63	74	3	13.24	
1955	8,925.95	7,012	8,280	645	13.66	47

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
 STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WASHINGTON SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1957	17,943.97	14,004	16,537	1,407	13.70	103
1958	1,091.86	849	1,003	89	13.71	6
1962	275.80	211	249	27	13.78	2
1963	17,141.83	13,085	15,452	1,690	13.80	122
1964	81,035.39	61,606	72,750	8,285	13.81	600
1965	2,232.00	1,689	1,995	237	13.83	17
1968	462.64	345	407	55	13.87	4
1969	861.74	640	756	106	13.89	8
1973	1,166.63	848	1,001	165	13.94	12
1976	1,998.47	1,481	1,749	250	13.78	18
1978	1,705.03	1,244	1,469	236	13.87	17
1982	1,111.41	784	926	186	13.98	13
1984	4,760.67	3,305	3,903	858	13.83	62
1985	911.17	626	739	172	13.83	12
1987	180,447.17	121,008	142,898	37,549	13.96	2,690
1995	194,747.16	115,699	136,629	58,118	13.95	4,166
1996	41,750.41	24,320	28,719	13,031	13.92	936
1997	51,204.74	29,141	34,413	16,792	13.94	1,205
1998	27,872.99	15,486	18,287	9,586	13.93	688
2005	152,784.63	65,407	77,239	75,546	13.91	5,431
2006	8,853.44	3,568	4,213	4,640	13.95	333
2008	7,810.00	2,716	3,207	4,603	13.91	331
2010	86,191.80	24,229	28,612	57,580	13.85	4,157
2011	15,761.85	3,822	4,513	11,248	13.80	815
2013	102,652.64	15,459	18,256	84,397	13.63	6,192
2015	5,753.66	180	213	5,541	12.93	429
	1,018,473.22	529,610	625,416	393,057		28,418

BRADFORD OFFICE
 INTERIM SURVIVOR CURVE.. IOWA 90-R1
 PROBABLE RETIREMENT YEAR.. 6-2008
 NET SALVAGE PERCENT.. 0

1958	20,999.60	21,000	21,000
1959	135.56	136	136
1960	720.61	721	721
1964	300.54	301	301

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
 STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BRADFORD OFFICE						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2008						
NET SALVAGE PERCENT.. 0						
1965	4,024.39	4,024	4,024			
1993	27,303.35	27,303	27,303			
1999	1,735.00	1,735	1,735			
	55,219.05	55,220	55,219			
HANOVER SERVICE CENTER						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1939	1,201.91	995	1,183	19	12.47	2
1949	338.10	274	326	12	12.68	1
1979	85,249.40	62,709	74,552	10,697	13.09	817
1983	5,480.40	3,909	4,647	833	13.04	64
1991	1,625.41	1,060	1,260	365	13.04	28
1992	3,087.69	1,981	2,355	733	13.08	56
1998	249,117.92	142,321	169,200	79,918	13.07	6,115
2000	1,971.28	1,067	1,269	703	13.07	54
2007	8,637.28	3,395	4,036	4,601	13.00	354
2009	8,908.99	2,944	3,500	5,409	13.00	416
2013	76,855.87	12,220	14,528	62,328	12.78	4,877
2014	4,037.54	418	497	3,541	12.63	280
	446,511.79	233,293	277,353	169,159		13,064
JEANNETTE SERVICE CENTER AND SHOP						
INTERIM SURVIVOR CURVE.. IOWA 90-R1						
PROBABLE RETIREMENT YEAR.. 6-2056						
NET SALVAGE PERCENT.. 0						
1981	595,157.67	301,090	357,955	237,203	33.61	7,058
1986	14,531.65	6,754	8,030	6,502	33.87	192
1987	10,690.59	4,891	5,815	4,876	33.70	145
1988	10,177.82	4,548	5,407	4,771	33.93	141
1996	15,873.85	5,764	6,853	9,021	34.06	265
1997	7,912.22	2,784	3,310	4,602	33.94	136
1998	1,295.01	438	521	774	34.13	23

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
 STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEANNETTE SERVICE CENTER AND SHOP INTERIM SURVIVOR CURVE.. IOWA 90-R1 PROBABLE RETIREMENT YEAR.. 6-2056 NET SALVAGE PERCENT.. 0						
2000	2,043.39	636	756	1,287	34.09	38
2003	23,934.57	6,419	7,631	16,303	33.88	481
2006	122,192.82	26,809	31,872	90,321	33.50	2,696
2007	83,513.69	16,803	19,976	63,537	33.42	1,901
2009	23,195.60	3,781	4,495	18,701	32.95	568
2010	4,267.07	605	719	3,548	32.75	108
2013	779,903.37	55,997	66,573	713,331	31.25	22,827
2015	1,035,640.15	15,535	18,469	1,017,171	27.36	37,177
	2,730,329.47	452,854	538,381	2,191,948		73,756

OTHER BUILDINGS
 SURVIVOR CURVE.. IOWA 33-S1
 NET SALVAGE PERCENT.. 0

1919	142.68	143	143			
1931	4,005.57	4,006	4,006			
1948	244.11	244	244			
1950	56.50	56	57			
1951	94.17	93	94			
1953	2,600.92	2,525	2,601			
1954	2,263.57	2,179	2,264			
1955	7,045.40	6,725	7,045			
1956	294.53	279	295			
1961	5,869.31	5,300	5,869			
1966	2,114.98	1,813	2,115			
1969	1,259.56	1,043	1,246	14	5.67	2
1971	106,649.53	86,192	102,951	3,698	6.33	584
1972	9,337.50	7,450	8,899	439	6.67	66
1975	5,803.33	4,444	5,308	495	7.73	64
1976	6,723.83	5,645	6,724			
1984	43,036.41	32,583	38,920	4,117	10.08	408
1985	3,259.62	2,429	2,901	358	10.40	34
1987	14,383.92	10,382	12,401	1,983	10.95	181
1988	14,889.44	10,533	12,582	2,308	11.34	204
1989	11,476.85	7,943	9,488	1,989	11.75	169
1990	32,260.00	21,892	26,150	6,110	12.04	507
1993	8,113.24	5,111	6,105	2,008	13.17	152
1994	15,147.02	9,246	11,044	4,103	13.67	300

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.7 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
 STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 33-S1						
NET SALVAGE PERCENT.. 0						
1995	27,857.47	16,494	19,702	8,156	14.07	580
1996	2,392.16	1,375	1,642	750	14.37	52
1997	1,337.50	741	885	452	14.81	31
1998	56,879.39	30,317	36,213	20,666	15.26	1,354
1999	23,666.45	12,084	14,434	9,232	15.74	587
2000	187,147.80	91,459	109,246	77,901	16.13	4,830
2001	9,051.12	4,202	5,019	4,032	16.64	242
2003	12,533.29	5,183	6,191	6,342	17.61	360
2006	1,753.31	578	690	1,063	19.15	56
2007	26,323.12	7,865	9,395	16,928	19.75	857
2008	132,433.81	35,453	42,348	90,086	20.29	4,440
2009	239,049.25	56,129	67,045	172,004	20.91	8,226
2010	11,740.04	2,353	2,811	8,929	21.61	413
2011	17,668.45	2,926	3,495	14,173	22.25	637
2012	15,566.26	2,016	2,408	13,158	22.97	573
2013	572,808.40	52,870	63,152	509,656	23.76	21,450
2014	320,005.92	17,920	21,405	298,601	24.58	12,148
2015	31,922.75	514	614	31,309	25.49	1,228
	1,987,208.48	568,735	676,147	1,311,061		60,735
	6,584,518.51	1,912,118	2,257,451	4,327,066		193,049
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.4 2.93

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 375.8 STRUCTURES AND IMPROVEMENTS - COMMUNICATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. 0						
2001	16,515.17	5,262	6,173	10,342	30.83	335
	16,515.17	5,262	6,173	10,342		335
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.9	2.03

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.1 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1901	21,137.55	19,255	19,820	1,318	6.40	206
1902	207.30	189	195	12	6.50	2
1903	429.79	390	401	29	6.59	4
1904	846.19	767	790	56	6.68	8
1905	402.40	364	375	27	6.77	4
1908	12.38	11	11	1	7.02	
1911	778.25	699	720	58	7.24	8
1912	62.67	56	58	5	7.31	1
1913	4,728.95	4,239	4,363	366	7.38	50
1914	134.91	121	125	10	7.45	1
1915	454.56	407	419	36	7.51	5
1917	1,022.70	913	940	83	7.63	11
1918	36.45	32	33	3	7.69	
1919	36.74	33	34	3	7.75	
1920	1,089.96	969	997	93	7.80	12
1921	23,540.94	20,912	21,526	2,015	7.86	256
1922	383.50	340	350	34	7.91	4
1923	23,936.85	21,214	21,837	2,100	7.97	263
1924	59,860.14	52,992	54,548	5,312	8.02	662
1925	40,263.93	35,603	36,648	3,616	8.07	448
1926	45,530.59	40,214	41,394	4,137	8.12	509
1927	17,909.84	15,800	16,264	1,646	8.17	201
1928	21,450.91	18,900	19,455	1,996	8.22	243
1929	47,297.18	41,621	42,843	4,454	8.27	539
1930	13,063.32	11,481	11,818	1,245	8.32	150
1931	9,985.50	8,766	9,023	962	8.36	115
1932	59.53	52	54	6	8.41	1
1933	1,837.88	1,609	1,656	182	8.46	22
1934	928.23	812	836	92	8.50	11
1937	131.28	114	117	14	8.63	2
1938	3,355.25	2,917	3,003	352	8.67	41
1939	161,483.78	140,186	144,301	17,183	8.71	1,973
1940	3,407.53	2,954	3,041	367	8.75	42
1941	7,520.69	6,509	6,700	821	8.79	93
1942	764.57	661	680	85	8.83	10
1943	1,938.15	1,672	1,721	217	8.87	24
1944	2,499.80	2,153	2,216	284	8.90	32
1945	1,824.21	1,568	1,614	210	8.94	23
1946	1,384.50	1,188	1,223	162	8.98	18
1947	619.39	531	547	72	9.01	8
1948	8,921.32	7,628	7,852	1,069	9.04	118

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.1 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1949	40.26	34	35	5	9.08	1
1951	22.71	19	20	3	9.14	
1982	336.63	261	268	69	9.69	7
	531,679.21	467,156	480,871	50,808		6,128
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3						1.15

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1901	656,173.66	597,735	630,623	25,551	6.40	3,992
1902	60,033.48	54,601	57,605	2,428	6.50	374
1903	34,606.69	31,430	33,159	1,448	6.59	220
1904	42,026.63	38,115	40,212	1,815	6.68	272
1905	33,700.86	30,520	32,199	1,502	6.77	222
1906	19,464.28	17,602	18,570	894	6.86	130
1907	72,364.46	65,355	68,951	3,413	6.94	492
1908	34,984.54	31,555	33,291	1,694	7.02	241
1909	21,073.38	18,982	20,026	1,047	7.10	147
1910	21,956.32	19,754	20,841	1,115	7.17	156
1911	24,366.55	21,897	23,102	1,265	7.24	175
1912	16,688.11	14,978	15,802	886	7.31	121
1913	42,674.02	38,255	40,360	2,314	7.38	314
1914	29,199.53	26,144	27,582	1,618	7.45	217
1915	22,627.49	20,237	21,350	1,277	7.51	170
1916	18,498.38	16,526	17,435	1,063	7.57	140
1917	26,025.72	23,225	24,503	1,523	7.63	200
1918	7,670.78	6,837	7,213	458	7.69	60
1919	15,502.50	13,802	14,561	942	7.75	122
1920	11,351.34	10,096	10,652	699	7.80	90
1921	16,868.16	14,984	15,808	1,060	7.86	135
1922	54,105.69	48,012	50,654	3,452	7.91	436
1923	30,030.52	26,615	28,079	1,952	7.97	245
1924	64,126.20	56,768	59,891	4,235	8.02	528
1925	86,507.78	76,495	80,704	5,804	8.07	719
1926	106,670.68	94,215	99,399	7,272	8.12	896
1927	87,729.89	77,393	81,651	6,079	8.17	744
1928	136,061.16	119,882	126,478	9,583	8.22	1,166
1929	168,338.73	148,136	156,287	12,052	8.27	1,457
1930	146,248.56	128,529	135,601	10,648	8.32	1,280
1931	143,397.20	125,878	132,804	10,593	8.36	1,267
1932	49,531.64	43,421	45,810	3,722	8.41	443
1933	25,761.18	22,552	23,793	1,968	8.46	233
1934	38,289.63	33,477	35,319	2,971	8.50	350
1935	50,717.70	44,286	46,723	3,995	8.54	468
1936	55,011.89	47,962	50,601	4,411	8.59	514
1937	79,489.50	69,206	73,014	6,476	8.63	750
1938	60,464.86	52,568	55,460	5,005	8.67	577
1939	60,769.59	52,755	55,658	5,112	8.71	587
1940	134,775.75	116,824	123,252	11,524	8.75	1,317
1941	192,712.99	166,780	175,957	16,756	8.79	1,906

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1942	92,348.53	79,792	84,182	8,167	8.83	925
1943	57,502.96	49,600	52,329	5,174	8.87	583
1944	16,269.61	14,012	14,783	1,487	8.90	167
1945	17,340.25	14,907	15,727	1,613	8.94	180
1946	118,920.77	102,045	107,660	11,261	8.98	1,254
1947	95,530.62	81,833	86,336	9,195	9.01	1,021
1948	268,171.52	229,308	241,925	26,247	9.04	2,903
1949	805,212.42	687,120	724,927	80,285	9.08	8,842
1950	1,254,546.82	1,068,472	1,127,261	127,286	9.11	13,972
1951	946,654.37	804,628	848,900	97,754	9.14	10,695
1952	2,067,724.13	1,753,844	1,850,344	217,380	9.17	23,706
1953	1,451,458.44	1,228,500	1,296,094	155,364	9.20	16,887
1954	1,754,445.67	1,481,647	1,563,170	191,276	9.23	20,723
1955	4,237,055.91	3,570,609	3,767,071	469,985	9.25	50,809
1956	2,476,374.39	2,081,863	2,196,411	279,963	9.28	30,168
1957	3,226,598.55	2,705,793	2,854,671	371,928	9.31	39,949
1958	3,831,677.18	3,205,581	3,381,958	449,719	9.33	48,201
1959	3,046,519.00	2,542,442	2,682,332	364,187	9.35	38,950
1960	3,222,738.82	2,681,963	2,829,530	393,209	9.38	41,920
1961	3,564,292.97	2,958,221	3,120,988	443,305	9.40	47,160
1962	3,004,813.05	2,486,964	2,623,801	381,012	9.42	40,447
1963	3,924,389.87	3,238,603	3,416,797	507,593	9.44	53,770
1964	3,795,503.76	3,122,751	3,294,571	500,933	9.46	52,953
1965	3,027,612.21	2,483,096	2,619,721	407,891	9.48	43,026
1966	4,372,003.48	3,573,894	3,770,536	601,467	9.50	63,312
1967	4,120,159.04	3,356,446	3,541,124	579,035	9.52	60,823
1968	3,060,711.76	2,484,441	2,621,140	439,572	9.54	46,077
1969	2,434,692.54	1,968,912	2,077,245	357,448	9.56	37,390
1970	1,098,785.98	885,314	934,026	164,760	9.57	17,216
1971	2,644,416.53	2,121,959	2,238,713	405,704	9.59	42,305
1972	961,493.41	768,272	810,543	150,950	9.61	15,708
1973	634,586.03	504,921	532,703	101,883	9.62	10,591
1974	1,414.35	1,120	1,182	232	9.64	24
1975	930.99	734	774	157	9.65	16
1976	259.38	209	220	39	9.60	4
1977	2,193.93	1,753	1,849	345	9.66	36
1978	175,582.00	139,939	147,639	27,943	9.53	2,932
1979	18,317.33	14,474	15,270	3,047	9.67	315
1980	211,560.34	166,329	175,481	36,079	9.63	3,747
1981	60.06	47	50	10	9.63	1
1982	257.58	200	211	47	9.69	5

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.3 MAINS - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 72-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1983	7,789.49	6,010	6,341	1,448	9.60	151
1984	335.52	256	270	66	9.74	7
1985	36.16	27	28	8	9.74	1
1986	83.84	63	66	18	9.64	2
1988	0.10					
1989	911.06	667	704	207	9.69	21
1990	11,903.30	8,592	9,065	2,838	9.80	290
1992	45,851.46	32,316	34,094	11,757	9.81	1,198
1997	4,061.62	2,655	2,801	1,261	9.75	129
1998	670.88	430	454	217	9.76	22
2008	78.49	34	36	42	9.80	4
2011	32,618.28	10,141	10,699	21,919	9.79	2,239
	69,144,064.77	57,388,133	60,545,733	8,598,332		917,650
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 1.33

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R1.5						
NET SALVAGE PERCENT.. 0						
1952	113,226.73	70,075	57,808	55,419	27.44	2,020
1954	29,710.14	17,942	14,801	14,909	28.52	523
1955	109,659.90	65,385	53,939	55,721	29.07	1,917
1956	102,870.92	60,536	49,939	52,932	29.63	1,786
1957	108,779.81	63,167	52,109	56,671	30.19	1,877
1958	86,168.56	49,356	40,716	45,453	30.76	1,478
1959	100,208.63	56,590	46,683	53,526	31.34	1,708
1960	70,196.26	39,076	32,235	37,961	31.92	1,189
1961	33,901.35	18,594	15,339	18,562	32.51	571
1962	89,887.76	48,552	40,053	49,835	33.11	1,505
1963	94,806.54	50,419	41,593	53,214	33.71	1,579
1964	181,414.93	94,940	78,320	103,095	34.32	3,004
1965	93,446.27	48,112	39,690	53,756	34.93	1,539
1966	117,150.37	59,291	48,912	68,238	35.56	1,919
1967	87,038.47	43,302	35,722	51,316	36.18	1,418
1968	330,046.39	161,264	133,033	197,013	36.82	5,351
1969	713,668.66	342,361	282,428	431,241	37.46	11,512
1970	738,509.48	347,712	286,842	451,667	38.10	11,855
1971	1,477,796.33	682,461	562,990	914,806	38.75	23,608
1972	1,216,766.59	550,757	454,342	762,425	39.41	19,346
1973	2,742,835.77	1,216,365	1,003,429	1,739,407	40.07	43,409
1974	3,121,876.34	1,355,425	1,118,145	2,003,731	40.74	49,183
1975	3,064,877.67	1,302,144	1,074,192	1,990,686	41.41	48,073
1976	2,984,736.53	1,576,538	1,300,550	1,684,187	35.21	47,833
1977	5,551,254.18	2,857,786	2,357,504	3,193,750	36.21	88,201
1978	5,479,762.97	2,767,828	2,283,294	3,196,469	36.66	87,192
1979	6,571,695.74	3,254,961	2,685,150	3,886,546	37.11	104,730
1980	8,097,752.74	3,929,030	3,241,217	4,856,536	37.58	129,232
1981	9,417,456.43	4,473,292	3,690,200	5,727,256	38.04	150,559
1982	9,476,600.42	4,401,881	3,631,291	5,845,309	38.53	151,708
1983	7,503,500.45	3,405,089	2,808,996	4,694,504	39.01	120,341
1984	8,616,472.26	3,817,097	3,148,878	5,467,594	39.50	138,420
1985	8,033,727.19	3,469,767	2,862,352	5,171,375	40.01	129,252
1986	8,940,680.20	3,761,344	3,102,886	5,837,794	40.51	144,107
1987	8,593,134.38	3,540,371	2,920,596	5,672,538	40.55	139,890
1988	9,924,871.41	3,972,926	3,277,428	6,647,443	41.08	161,817
1989	8,846,828.90	3,435,224	2,833,856	6,012,973	41.61	144,508
1990	7,509,494.17	2,825,072	2,330,517	5,178,977	42.15	122,870
1991	7,404,523.23	2,693,766	2,222,197	5,182,326	42.70	121,366
1992	8,284,662.93	2,929,457	2,416,628	5,868,035	42.81	137,072
1993	8,941,296.46	3,046,300	2,513,017	6,428,279	43.38	148,185
1994	10,913,946.07	3,576,500	2,950,400	7,963,546	43.94	181,237

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 376.45 MAINS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 72-R1.5						
NET SALVAGE PERCENT.. 0						
1995	10,941,001.92	3,462,827	2,856,627	8,084,375	44.10	183,319
1996	10,790,457.47	3,268,430	2,696,261	8,094,196	44.69	181,119
1997	13,533,502.98	3,938,249	3,248,822	10,284,681	44.87	229,211
1998	11,622,147.99	3,218,173	2,654,802	8,967,346	45.48	197,171
1999	11,013,893.45	2,910,972	2,401,379	8,612,514	45.70	188,458
2000	10,118,606.10	2,542,806	2,097,664	8,020,942	45.93	174,634
2001	11,978,992.87	2,849,802	2,350,917	9,628,076	46.19	208,445
2002	7,741,066.93	1,734,773	1,431,085	6,309,982	46.46	135,815
2003	11,551,089.05	2,423,418	1,999,176	9,551,913	46.76	204,275
2004	18,422,840.66	3,596,138	2,966,600	15,456,241	47.06	328,437
2005	24,580,177.80	4,453,928	3,674,226	20,905,952	47.06	444,240
2006	13,463,644.72	2,230,926	1,840,382	11,623,263	47.40	245,217
2007	38,548,729.25	5,809,293	4,792,322	33,756,407	47.45	711,410
2008	58,603,061.32	7,952,435	6,560,287	52,042,774	47.23	1,101,901
2009	36,141,364.27	4,315,279	3,559,849	32,581,515	47.34	688,245
2010	47,587,479.85	4,925,304	4,063,083	43,524,397	46.94	927,235
2011	86,329,388.76	7,476,125	6,167,359	80,162,030	46.60	1,720,215
2012	95,316,532.38	6,576,841	5,425,504	89,891,028	46.09	1,950,337
2013	121,318,556.10	6,187,246	5,104,111	116,214,445	44.98	2,583,692
2014	129,859,763.04	4,246,414	3,503,039	126,356,724	43.18	2,926,279
2015	97,963,277.81	1,058,003	872,790	97,090,488	38.34	2,532,355
	1,033,342,815.25	155,655,437	128,406,502	904,936,313		20,546,900
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.0 1.99

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1894	756.79	757	757			
1912	38.19	38	38			
1914	87.37	87	87			
1920	86.01	86	86			
1928	132.97	129	119	14	1.27	11
1929	437.78	421	389	49	1.75	28
1930	205.41	195	180	25	2.22	11
1931	188.76	177	164	25	2.69	9
1932	610.51	568	525	86	3.15	27
1933	427.81	393	364	64	3.61	18
1934	419.65	382	353	67	4.06	17
1935	282.78	255	236	47	4.49	10
1936	261.36	233	216	45	4.92	9
1938	636.31	555	513	123	5.77	21
1939	896.87	774	716	181	6.18	29
1940	1,029.49	879	813	216	6.59	33
1941	2,823.04	2,385	2,206	617	6.99	88
1942	514.56	430	398	117	7.39	16
1943	131.78	109	101	31	7.79	4
1944	1,659.33	1,357	1,255	404	8.19	49
1945	348.90	282	261	88	8.58	10
1946	265.58	213	197	69	8.98	8
1947	791.28	626	579	212	9.38	23
1948	408.10	319	295	113	9.77	12
1949	1,843.33	1,427	1,320	523	10.17	51
1950	13,105.50	10,027	9,274	3,832	10.57	363
1951	13,853.41	10,476	9,690	4,163	10.97	379
1952	68,663.14	51,314	47,463	21,200	11.37	1,865
1953	47,292.93	34,913	32,293	15,000	11.78	1,273
1954	32,383.46	23,618	21,845	10,538	12.18	865
1955	141,266.12	101,743	94,107	47,159	12.59	3,746
1956	54,745.01	38,918	35,997	18,748	13.01	1,441
1957	47,967.21	33,662	31,136	16,831	13.42	1,254
1958	60,010.92	41,541	38,423	21,588	13.85	1,559
1959	57,217.36	39,073	36,141	21,076	14.27	1,477
1960	80,507.93	54,208	50,140	30,368	14.70	2,066
1961	103,337.67	68,593	63,445	39,893	15.13	2,637
1962	102,176.83	66,824	61,809	40,368	15.57	2,593
1963	88,152.96	56,790	52,528	35,625	16.01	2,225
1964	78,451.69	49,773	46,038	32,414	16.45	1,970
1965	55,909.55	34,912	32,292	23,618	16.90	1,398
1966	60,043.40	36,880	34,112	25,931	17.36	1,494

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
1967	56,699.61	34,247	31,677	25,023	17.82	1,404
1968	48,040.30	28,525	26,384	21,656	18.28	1,185
1969	76,523.21	44,638	41,288	35,235	18.75	1,879
1970	42,691.06	24,448	22,613	20,078	19.23	1,044
1971	173,732.08	97,637	90,309	83,423	19.71	4,233
1972	112,769.60	62,173	57,507	55,263	20.19	2,737
1973	101,566.67	54,868	50,750	50,817	20.69	2,456
1974	110,913.58	58,710	54,304	56,610	21.18	2,673
1975	76,408.84	39,597	36,625	39,784	21.68	1,835
1976	74,421.36	50,160	46,395	28,026	19.06	1,470
1977	71,310.41	47,122	43,586	27,724	19.72	1,406
1978	52,782.10	34,361	31,782	21,000	20.06	1,047
1979	51,847.71	33,229	30,735	21,113	20.40	1,035
1980	90,797.26	57,239	52,943	37,854	20.76	1,823
1981	113,410.53	70,258	64,985	48,426	21.14	2,291
1982	258,628.52	157,298	145,493	113,136	21.53	5,255
1983	124,360.58	74,579	68,982	55,379	21.64	2,559
1984	168,293.33	98,872	91,452	76,841	22.06	3,483
1985	246,177.88	141,528	130,906	115,272	22.49	5,125
1986	219,755.93	123,481	114,214	105,542	22.94	4,601
1987	200,796.88	110,699	102,391	98,406	23.13	4,254
1988	330,367.51	177,539	164,215	166,153	23.60	7,040
1989	225,748.50	118,676	109,769	115,980	23.83	4,867
1990	257,454.73	132,177	122,257	135,198	24.09	5,612
1991	204,632.39	102,419	94,732	109,900	24.37	4,510
1992	129,061.68	62,556	57,861	71,201	24.89	2,861
1993	156,720.98	74,129	68,566	88,155	24.98	3,529
1994	284,631.05	130,446	120,656	163,975	25.31	6,479
1995	197,831.08	87,639	81,062	116,769	25.67	4,549
1996	442,248.58	189,769	175,527	266,722	25.83	10,326
1997	167,192.11	68,967	63,791	103,401	26.23	3,942
1998	187,410.24	74,421	68,836	118,574	26.44	4,485
1999	509,739.69	194,975	180,342	329,398	26.50	12,430
2000	954,518.23	348,781	322,605	631,913	26.78	23,596
2001	235,902.70	82,306	76,129	159,774	26.90	5,940
2002	325,648.41	107,920	99,821	225,827	27.07	8,342
2003	445,877.77	140,050	129,539	316,339	27.11	11,669
2004	303,304.79	89,687	82,956	220,349	27.19	8,104
2005	316,109.17	87,594	81,020	235,089	27.18	8,649
2006	1,187,322.66	305,261	282,351	904,972	27.21	33,259
2007	276,876.47	65,730	60,797	216,079	27.04	7,991
2008	1,303,726.11	281,344	260,229	1,043,497	26.95	38,720

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. 0						
2009	219,253.67	42,623	39,424	179,830	26.59	6,763
2010	1,517,935.84	259,871	240,368	1,277,568	26.23	48,706
2011	2,205,573.61	323,337	299,071	1,906,503	25.70	74,183
2012	871,503.20	104,842	96,974	774,529	24.99	30,994
2013	3,177,104.90	291,658	269,769	2,907,336	23.90	121,646
2014	11,951,496.34	737,407	682,064	11,269,432	22.18	508,090
2015	572,481.87	12,766	11,808	560,674	18.24	30,739
	32,549,970.77	6,904,901	6,386,761	26,163,210		1,120,905
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.3 3.44

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 379.1 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2.5						
NET SALVAGE PERCENT.. 0						
1976	591.42	515	468	123	5.83	21
1983	32,512.26	26,033	23,635	8,877	8.07	1,100
1984	1,528.08	1,205	1,094	434	8.42	52
1987	7,476.62	5,588	5,073	2,404	9.60	250
1988	15,907.49	11,644	10,571	5,336	10.04	531
1989	35,024.29	24,979	22,678	12,346	10.62	1,163
1996	48,076.94	27,442	24,914	23,163	14.60	1,587
	141,117.10	97,406	88,433	52,684		4,704

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 3.33

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.3 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1901	22,186.86	22,187	22,187			
1902	3,219.17	3,219	3,219			
1903	1,587.22	1,587	1,587			
1904	2,421.07	2,421	2,421			
1905	1,802.39	1,802	1,802			
1906	1,487.65	1,488	1,488			
1907	2,048.92	2,049	2,049			
1908	2,881.32	2,881	2,881			
1909	2,061.30	2,061	2,061			
1910	2,444.05	2,444	2,444			
1911	1,643.05	1,643	1,643			
1912	1,596.84	1,597	1,597			
1913	1,804.41	1,804	1,804			
1914	1,615.74	1,616	1,616			
1915	2,768.34	2,768	2,768			
1916	1,737.20	1,727	1,737			
1917	1,160.35	1,142	1,155	5	0.79	5
1918	997.03	972	983	14	1.27	11
1919	1,363.44	1,316	1,331	32	1.75	18
1920	1,271.42	1,215	1,228	43	2.23	19
1921	1,070.96	1,013	1,024	47	2.70	17
1922	2,691.97	2,521	2,549	143	3.17	45
1923	5,020.70	4,656	4,707	314	3.63	87
1924	4,681.61	4,300	4,347	335	4.08	82
1925	8,534.18	7,761	7,847	687	4.53	152
1926	8,623.58	7,768	7,854	770	4.96	155
1927	8,256.93	7,378	7,459	798	5.32	150
1928	8,257.31	7,329	7,410	847	5.62	151
1929	8,477.94	7,482	7,565	913	5.87	156
1930	5,621.83	4,935	4,989	633	6.10	104
1931	2,922.00	2,554	2,582	340	6.29	54
1932	1,988.74	1,731	1,750	239	6.46	37
1933	2,765.79	2,399	2,425	341	6.61	52
1934	2,485.98	2,149	2,173	313	6.75	46
1935	2,217.58	1,911	1,932	286	6.88	42
1936	4,424.35	3,801	3,843	581	7.00	83
1937	6,220.94	5,329	5,388	833	7.11	117
1938	9,827.98	8,395	8,488	1,340	7.22	186
1939	16,170.24	13,780	13,932	2,238	7.31	306
1940	13,669.05	11,617	11,745	1,924	7.41	260
1941	16,870.41	14,305	14,463	2,407	7.49	321

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.3 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. 0						
1942	16,971.44	14,354	14,512	2,459	7.58	324
1943	7,196.65	6,074	6,141	1,056	7.65	138
1944	5,505.89	4,636	4,687	819	7.73	106
1945	5,966.45	5,012	5,067	899	7.80	115
1946	16,074.60	13,472	13,621	2,454	7.87	312
1947	31,215.82	26,100	26,388	4,828	7.94	608
1948	40,628.21	33,896	34,270	6,358	8.00	795
1949	59,937.01	49,881	50,431	9,506	8.07	1,178
1950	78,434.47	65,125	65,843	12,591	8.13	1,549
1951	99,310.26	82,280	83,188	16,122	8.18	1,971
1952	106,995.69	88,431	89,407	17,589	8.24	2,135
1953	100,163.57	82,594	83,505	16,659	8.29	2,010
1954	157,082.92	129,193	130,618	26,465	8.35	3,169
	924,380.82	782,101	790,151	134,230		17,066

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 1.85

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1955	235,052.24	155,934	157,539	77,513	16.83	4,606
1956	297,222.06	194,562	196,565	100,657	17.27	5,828
1957	279,474.38	180,485	182,343	97,131	17.71	5,485
1958	351,995.03	224,221	226,529	125,466	18.15	6,913
1959	468,076.98	293,952	296,978	171,099	18.60	9,199
1960	502,867.27	311,174	314,377	188,490	19.06	9,889
1961	560,990.93	342,092	345,613	215,378	19.51	11,039
1962	576,670.98	346,233	349,797	226,874	19.98	11,355
1963	701,100.52	414,491	418,758	282,343	20.44	13,813
1964	710,759.78	413,520	417,777	292,983	20.91	14,012
1965	693,144.76	396,617	400,700	292,445	21.39	13,672
1966	947,444.18	533,032	538,519	408,925	21.87	18,698
1967	955,293.90	528,278	533,716	421,578	22.35	18,863
1968	1,026,695.65	557,701	563,442	463,254	22.84	20,283
1969	761,203.18	405,874	410,052	351,151	23.34	15,045
1970	573,386.09	300,110	303,199	270,187	23.83	11,338
1971	624,313.55	320,398	323,696	300,618	24.34	12,351
1972	639,708.95	321,774	325,086	314,623	24.85	12,661
1973	507,892.69	250,290	252,866	255,027	25.36	10,056
1974	117,657.64	56,758	57,342	60,316	25.88	2,331
1975	249,405.16	117,719	118,931	130,474	26.40	4,942
1976	724,676.77	457,054	461,759	262,918	23.08	11,392
1977	2,460,908.17	1,531,669	1,547,435	913,473	23.31	39,188
1978	1,752,291.10	1,075,206	1,086,273	666,018	23.56	28,269
1979	2,259,899.36	1,357,974	1,371,952	887,947	24.19	36,707
1980	3,222,885.30	1,906,337	1,925,960	1,296,925	24.46	53,022
1981	3,457,549.00	2,010,910	2,031,609	1,425,940	24.76	57,590
1982	2,933,986.04	1,676,480	1,693,737	1,240,249	25.06	49,491
1983	2,716,183.13	1,523,235	1,538,914	1,177,269	25.39	46,367
1984	3,156,362.90	1,735,368	1,753,231	1,403,132	25.73	54,533
1985	3,521,829.66	1,896,153	1,915,671	1,606,159	26.08	61,586
1986	4,017,345.64	2,115,534	2,137,310	1,880,036	26.45	71,079
1987	4,619,299.98	2,375,706	2,400,160	2,219,140	26.83	82,711
1988	5,537,377.87	2,778,102	2,806,698	2,730,680	27.23	100,282
1989	5,341,918.36	2,625,019	2,652,039	2,689,879	27.34	98,386
1990	5,574,801.65	2,663,640	2,691,058	2,883,744	27.78	103,806
1991	5,189,412.54	2,420,342	2,445,255	2,744,158	27.94	98,216
1992	5,933,208.19	2,681,217	2,708,816	3,224,392	28.40	113,535
1993	6,225,897.56	2,735,659	2,763,818	3,462,080	28.60	121,052
1994	7,365,748.58	3,139,282	3,171,596	4,194,153	28.83	145,479
1995	6,966,786.52	2,873,103	2,902,677	4,064,110	29.09	139,708
1996	6,511,927.29	2,591,747	2,618,425	3,893,502	29.37	132,567

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 380.45 SERVICES - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. 0						
1997	6,974,658.26	2,684,546	2,712,179	4,262,479	29.43	144,834
1998	7,478,733.79	2,761,149	2,789,570	4,689,164	29.75	157,619
1999	7,808,743.63	2,768,980	2,797,482	5,011,262	29.88	167,713
2000	7,675,809.22	2,603,634	2,630,434	5,045,375	30.04	167,955
2001	7,387,420.37	2,396,479	2,421,147	4,966,273	30.03	165,377
2002	6,536,548.25	2,008,028	2,028,697	4,507,851	30.25	149,020
2003	6,194,804.07	1,807,644	1,826,251	4,368,553	30.14	144,942
2004	9,986,007.63	2,736,166	2,764,330	7,221,678	30.25	238,733
2005	9,091,524.67	2,329,249	2,353,225	6,738,300	30.24	222,827
2006	9,733,292.09	2,318,470	2,342,335	7,390,957	30.11	245,465
2007	13,797,462.63	3,031,303	3,062,505	10,734,958	29.90	359,029
2008	15,594,291.70	3,121,977	3,154,112	12,440,180	29.62	419,993
2009	14,505,943.42	2,606,718	2,633,549	11,872,394	29.30	405,201
2010	17,024,950.76	2,683,132	2,710,750	14,314,201	28.95	494,446
2011	24,060,621.86	3,252,996	3,286,480	20,774,142	28.26	735,108
2012	30,306,796.23	3,354,962	3,389,495	26,917,301	27.45	980,594
2013	36,275,039.32	3,068,868	3,100,457	33,174,582	26.15	1,268,626
2014	38,161,308.66	2,159,930	2,182,163	35,979,146	24.31	1,480,014
2015	39,833,193.35	816,580	824,985	39,008,208	19.95	1,955,299
	409,697,801.44	99,345,763	100,368,364	309,329,437		11,780,140
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.3 2.88

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
1913	50.76	51	51			
1914	16.80	17	17			
1915	22.42	22	22			
1916	59.45	59	59			
1917	179.76	180	180			
1918	720.08	720	720			
1919	487.97	488	488			
1920	287.36	287	287			
1921	629.11	629	629			
1922	1,467.01	1,467	1,467			
1923	1,666.14	1,666	1,666			
1924	1,437.47	1,437	1,437			
1925	2,992.63	2,993	2,993			
1926	3,522.99	3,523	3,523			
1927	4,426.27	4,426	4,426			
1928	5,533.51	5,534	5,534			
1929	4,753.22	4,753	4,753			
1930	367.68	366	367	1	0.17	1
1931	23.47	23	23			
1934	122.80	119	119	4	1.20	3
1935	25.42	25	25			
1936	446.25	428	430	16	1.72	9
1937	73.25	70	70	3	1.98	2
1938	221.34	210	211	10	2.24	4
1939	405.31	382	383	22	2.49	9
1941	2,045.28	1,903	1,910	135	3.00	45
1942	3,171.66	2,932	2,943	229	3.25	70
1943	1,829.64	1,681	1,687	143	3.50	41
1944	113.98	104	104	10	3.75	3
1945	678.05	615	617	61	4.01	15
1946	4,096.95	3,691	3,705	392	4.26	92
1947	2,214.86	1,983	1,991	224	4.51	50
1948	15,259.78	13,567	13,619	1,641	4.77	344
1949	16,476.66	14,549	14,605	1,872	5.03	372
1950	28,650.43	25,126	25,222	3,428	5.29	648
1951	54,174.87	47,183	47,364	6,811	5.55	1,227
1952	34,672.55	29,988	30,103	4,570	5.81	787
1953	18,842.67	16,178	16,240	2,603	6.08	428
1954	53,145.64	45,298	45,472	7,674	6.35	1,209
1955	66,838.45	56,533	56,750	10,088	6.63	1,522
1956	31,141.98	26,137	26,237	4,905	6.91	710
1957	166,509.52	138,667	139,199	27,311	7.19	3,798

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
1958	172,988.64	142,897	143,445	29,544	7.48	3,950
1959	175,749.10	143,991	144,544	31,205	7.77	4,016
1960	198,369.32	161,141	161,759	36,610	8.07	4,537
1961	246,312.35	198,311	199,072	47,240	8.38	5,637
1962	228,967.06	182,695	183,396	45,571	8.69	5,244
1963	146,898.18	116,152	116,598	30,300	9.00	3,367
1964	213,563.60	167,225	167,867	45,697	9.33	4,898
1965	264,184.65	204,836	205,622	58,563	9.66	6,062
1966	312,467.61	239,872	240,793	71,675	9.99	7,175
1967	296,078.97	224,881	225,744	70,335	10.34	6,802
1968	210,857.83	158,439	159,047	51,811	10.69	4,847
1969	222,614.70	165,407	166,042	56,573	11.05	5,120
1970	191,957.27	140,977	141,518	50,439	11.42	4,417
1971	306,715.98	222,547	223,401	83,315	11.80	7,061
1972	255,720.35	183,226	183,929	71,791	12.19	5,889
1973	146,552.72	103,677	104,075	42,478	12.58	3,377
1974	192,028.18	134,018	134,532	57,496	12.99	4,426
1975	235,531.70	162,079	162,701	72,831	13.41	5,431
1976	111,173.00	84,569	84,894	26,279	12.40	2,119
1977	191,778.69	144,409	144,963	46,816	12.60	3,716
1978	192,140.50	142,338	142,884	49,256	13.09	3,763
1979	314,495.54	230,211	231,095	83,401	13.33	6,257
1980	622,678.18	449,885	451,612	171,066	13.60	12,578
1981	673,388.28	477,432	479,264	194,124	14.13	13,738
1982	457,605.70	319,592	320,819	136,787	14.43	9,479
1983	337,842.82	231,084	231,971	105,872	14.98	7,068
1984	456,208.37	306,709	307,886	148,322	15.31	9,688
1985	567,795.23	374,745	376,183	191,612	15.67	12,228
1986	621,045.26	401,940	403,483	217,562	16.04	13,564
1987	631,715.58	398,486	400,015	231,701	16.63	13,933
1988	698,929.24	431,169	432,824	266,105	17.03	15,626
1989	807,783.30	486,528	488,395	319,388	17.44	18,314
1990	509,542.40	297,878	299,021	210,521	18.06	11,657
1991	572,360.37	325,616	326,866	245,494	18.50	13,270
1992	846,847.30	467,968	469,764	377,083	18.96	19,888
1993	976,265.28	523,083	525,091	451,174	19.42	23,232
1994	403,375.33	208,182	208,981	194,394	20.08	9,681
1995	8,146.20	4,058	4,074	4,072	20.57	198
1996	1,753,649.85	841,050	844,278	909,372	21.07	43,160
1997	769,162.03	352,738	354,092	415,070	21.74	19,092
1998	1,078,283.68	473,259	475,076	603,208	22.27	27,086
1999	1,227,092.13	511,697	513,661	713,431	22.95	31,086

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S1.5						
NET SALVAGE PERCENT.. 0						
2000	77,643.27	30,762	30,880	46,763	23.49	1,991
2001	521,367.27	194,679	195,426	325,941	24.19	13,474
2002	1,173,809.72	411,068	412,646	761,164	24.90	30,569
2003	859,514.22	281,749	282,830	576,684	25.46	22,651
2004	1,191,902.16	361,981	363,370	828,532	26.18	31,648
2005	396,490.84	110,700	111,125	285,366	26.90	10,608
2006	628,200.05	159,688	160,301	467,899	27.62	16,941
2007	1,036,164.55	236,349	237,256	798,909	28.48	28,052
2008	1,085,523.07	219,818	220,662	864,861	29.21	29,608
2009	1,426,994.20	251,864	252,831	1,174,163	29.95	39,204
2010	1,148,900.57	171,761	172,420	976,481	30.82	31,683
2011	1,056,821.70	129,249	129,745	927,077	31.69	29,255
2012	1,380,761.11	131,172	131,676	1,249,085	32.55	38,374
2013	1,311,615.10	88,403	88,742	1,222,873	33.43	36,580
2014	1,191,706.84	48,622	48,809	1,142,898	34.26	33,360
2015	1,223,183.81	14,311	14,366	1,208,818	35.30	34,244
	35,087,262.39	14,835,183	14,892,010	20,195,252		872,308
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.2 2.49

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 381.1 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2000	296,427.01	249,058	232,349	64,078	2.93	21,870
2001	278,746.25	227,457	212,197	66,549	3.25	20,477
2003	514.10	388	362	152	4.03	38
2004	107,825.28	77,429	72,234	35,591	4.48	7,944
2005	169,036.06	114,268	106,602	62,434	4.99	12,512
2007	107,411.45	61,923	57,769	49,642	6.18	8,033
2008	485,486.24	252,064	235,153	250,333	6.87	36,439
2009	420,783.25	192,256	179,358	241,425	7.63	31,642
2010	824,868.47	322,111	300,501	524,367	8.45	62,055
2011	11,263,089.05	3,621,083	3,378,147	7,884,942	9.32	846,024
2012	8,735,379.14	2,187,339	2,040,592	6,694,787	10.23	654,427
2014	306,936.92	32,934	30,724	276,213	12.13	22,771
2015	372,440.91	11,434	10,667	361,774	13.17	27,470
	23,368,944.13	7,349,744	6,856,655	16,512,289		1,751,702
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 7.50

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1937	6,109.39	5,461	5,854	255	5.84	44
1938	12,721.71	11,318	12,133	589	6.07	97
1939	9,392.36	8,316	8,915	477	6.30	76
1940	8,251.67	7,272	7,796	456	6.53	70
1941	11,712.89	10,271	11,011	702	6.77	104
1942	8,759.99	7,644	8,194	566	7.01	81
1943	3,963.87	3,441	3,689	275	7.26	38
1944	3,997.40	3,452	3,701	296	7.51	39
1945	5,300.88	4,552	4,880	421	7.77	54
1946	12,830.81	10,955	11,744	1,087	8.04	135
1947	18,676.09	15,854	16,996	1,680	8.31	202
1948	23,712.95	20,009	21,450	2,263	8.59	263
1949	30,584.40	25,641	27,487	3,097	8.89	348
1950	35,528.38	29,592	31,723	3,805	9.19	414
1951	30,962.56	25,614	27,458	3,505	9.50	369
1952	32,228.26	26,468	28,374	3,854	9.83	392
1953	38,526.30	31,402	33,663	4,863	10.17	478
1954	36,169.40	29,251	31,357	4,812	10.52	457
1955	45,374.68	36,390	39,010	6,365	10.89	584
1956	47,867.16	38,059	40,799	7,068	11.27	627
1957	43,972.72	34,643	37,137	6,836	11.67	586
1958	57,317.19	44,728	47,949	9,368	12.08	775
1959	68,439.89	52,873	56,680	11,760	12.51	940
1960	49,854.41	38,116	40,861	8,993	12.95	694
1961	43,164.15	32,640	34,990	8,174	13.41	610
1962	61,702.89	46,120	49,441	12,262	13.89	883
1963	65,682.02	48,509	52,002	13,680	14.38	951
1964	117,746.10	85,869	92,052	25,694	14.89	1,726
1965	156,218.11	112,449	120,546	35,672	15.41	2,315
1966	144,702.96	102,739	110,137	34,566	15.95	2,167
1967	133,398.61	93,379	100,103	33,296	16.50	2,018
1968	171,134.21	118,021	126,519	44,615	17.07	2,614
1969	161,914.98	109,955	117,872	44,043	17.65	2,495
1970	148,332.61	99,113	106,250	42,083	18.25	2,306
1971	129,531.85	85,114	91,243	38,289	18.86	2,030
1972	81,417.16	52,581	56,367	25,050	19.48	1,286
1973	75,626.18	47,974	51,428	24,198	20.11	1,203
1974	14,074.21	8,762	9,393	4,681	20.76	225
1975	25,482.33	15,563	16,684	8,798	21.41	411
1976	49,801.92	33,173	35,562	14,240	19.76	721
1977	56,192.30	36,913	39,571	16,621	20.06	829
1978	52,831.28	34,002	36,450	16,381	20.72	791

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1979	134,554.76	84,769	90,873	43,682	21.39	2,042
1980	331,974.29	204,563	219,292	112,682	22.06	5,108
1981	415,062.63	249,992	267,993	147,070	22.73	6,470
1982	324,843.55	192,145	205,980	118,864	23.08	5,150
1983	376,559.22	217,275	232,920	143,639	23.76	6,045
1984	452,793.83	254,651	272,987	179,807	24.45	7,354
1985	467,643.27	256,035	274,471	193,172	25.14	7,684
1986	541,266.09	289,794	310,660	230,606	25.53	9,033
1987	607,881.44	316,098	338,858	269,023	26.23	10,256
1988	684,797.76	345,480	370,356	314,442	26.93	11,676
1989	775,829.54	379,148	406,448	369,382	27.64	13,364
1990	787,162.34	374,138	401,078	386,084	28.06	13,759
1991	705,367.38	323,764	347,076	358,291	28.78	12,449
1992	769,485.21	340,574	365,097	404,388	29.49	13,713
1993	651,800.30	277,602	297,591	354,209	30.22	11,721
1994	755,112.33	310,502	332,859	422,253	30.67	13,768
1995	665,190.53	262,085	280,956	384,235	31.40	12,237
1996	757,980.76	285,531	306,091	451,890	32.13	14,064
1997	724,787.02	260,271	279,012	445,775	32.87	13,562
1998	621,744.85	213,321	228,681	393,064	33.35	11,786
1999	522,279.59	169,741	181,963	340,317	34.09	9,983
2000	1,150,324.27	352,919	378,331	771,993	34.83	22,165
2001	1,048,311.96	303,801	325,676	722,636	35.33	20,454
2002	1,005,237.51	272,419	292,034	713,204	36.09	19,762
2003	1,103,155.63	279,429	299,549	803,607	36.60	21,956
2004	1,079,740.20	252,659	270,852	808,888	37.37	21,645
2005	1,195,305.92	257,708	276,264	919,042	37.89	24,256
2006	1,251,433.01	245,156	262,808	988,625	38.66	25,572
2007	1,480,268.71	261,712	280,556	1,199,713	39.20	30,605
2008	1,436,245.35	225,778	242,035	1,194,210	39.75	30,043
2009	1,888,741.96	259,324	277,997	1,610,745	40.31	39,959
2010	1,509,242.40	176,581	189,296	1,319,946	40.88	32,288
2011	1,471,509.15	142,295	152,541	1,318,968	41.25	31,975
2012	1,673,746.44	126,870	136,005	1,537,741	41.63	36,938
2013	1,028,513.05	56,157	60,200	968,313	41.83	23,149
2014	1,239,194.81	41,885	44,901	1,194,294	41.65	28,675
2015	1,089,332.18	11,111	11,911	1,077,421	40.24	26,775
	35,055,628.47	10,557,481	11,317,669	23,737,959		680,889

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.9 1.94

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2						
NET SALVAGE PERCENT.. 0						
1918	113.14	113	113			
1939	77.64	76	78			
1949	77.13	72	77			
1955	432.93	390	433			
1957	490.94	437	488	3	4.43	1
1958	704.49	622	694	10	4.68	2
1960	531.86	463	517	15	5.19	3
1961	925.50	799	892	34	5.46	6
1962	7,171.11	6,144	6,859	312	5.73	54
1963	11,335.62	9,632	10,752	584	6.01	97
1964	16,073.66	13,546	15,121	953	6.29	152
1965	20,111.70	16,803	18,757	1,355	6.58	206
1966	51,049.11	42,269	47,185	3,864	6.88	562
1967	39,700.39	32,564	36,351	3,349	7.19	466
1968	52,162.89	42,382	47,311	4,852	7.50	647
1969	47,765.97	38,416	42,884	4,882	7.83	623
1970	51,829.86	41,257	46,055	5,775	8.16	708
1971	43,735.55	34,442	38,448	5,288	8.50	622
1972	25,258.06	19,670	21,958	3,300	8.85	373
1973	22,289.80	17,158	19,154	3,136	9.21	340
1974	2,605.70	1,981	2,211	395	9.59	41
1975	2,259.03	1,696	1,893	366	9.97	37
1976	4,490.94	3,629	4,051	440	9.37	47
1977	4,740.02	3,788	4,229	511	9.66	53
1978	6,962.53	5,497	6,136	827	9.98	83
1979	15,303.17	11,926	13,313	1,990	10.31	193
1980	35,011.37	26,784	29,899	5,112	10.88	470
1981	49,762.07	37,506	41,868	7,894	11.25	702
1982	46,371.43	34,398	38,399	7,972	11.63	685
1983	47,158.45	34,397	38,398	8,760	12.03	728
1984	50,454.36	36,140	40,343	10,111	12.44	813
1985	51,578.03	36,239	40,454	11,124	12.87	864
1986	66,787.67	46,170	51,540	15,248	13.14	1,160
1987	72,131.05	48,782	54,456	17,675	13.60	1,300
1988	89,188.31	58,927	65,781	23,407	14.08	1,662
1989	95,409.61	61,501	68,654	26,756	14.57	1,836
1990	92,641.07	58,160	64,924	27,717	15.07	1,839
1991	77,087.45	47,054	52,527	24,560	15.58	1,576
1992	84,516.33	49,873	55,673	28,843	16.27	1,773
1993	60,757.31	34,729	38,768	21,989	16.80	1,309
1994	73,407.91	40,565	45,283	28,125	17.34	1,622
1995	81,768.22	43,574	48,642	33,126	17.90	1,851

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2						
NET SALVAGE PERCENT.. 0						
1996	86,381.27	44,115	49,246	37,135	18.60	1,997
1997	99,762.12	48,873	54,557	45,205	19.18	2,357
1998	36,721.38	17,142	19,136	17,585	19.90	884
1999	19,250.98	8,532	9,524	9,727	20.62	472
2000	180,130.54	75,529	84,313	95,818	21.35	4,488
2001	69,907.89	27,614	30,826	39,082	22.08	1,770
2002	379,376.85	140,483	156,822	222,555	22.82	9,753
2003	548,033.98	188,469	210,389	337,645	23.69	14,253
2004	844,528.92	268,982	300,266	544,263	24.43	22,278
2005	679,150.12	198,108	221,149	458,001	25.30	18,103
2006	666,791.23	176,433	196,953	469,838	26.17	17,953
2007	738,180.61	175,244	195,626	542,555	27.04	20,065
2008	554,465.50	115,994	129,484	424,982	28.04	15,156
2009	786,078.82	142,752	159,355	626,724	28.92	21,671
2010	637,338.83	97,704	109,067	528,272	29.92	17,656
2011	674,046.39	84,525	94,356	579,690	30.80	18,821
2012	693,417.61	67,262	75,085	618,333	31.80	19,444
2013	507,746.93	34,831	38,882	468,865	32.80	14,295
2014	641,957.80	26,577	29,668	612,290	33.75	18,142
2015	392,269.43	4,629	5,167	387,102	34.80	11,124
	10,737,766.58	2,984,369	3,331,440	7,406,327		276,188

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.8 2.57

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S3						
NET SALVAGE PERCENT.. 0						
1956	4,098.01	3,942	4,098			
1957	11,093.12	10,627	11,093			
1958	8,984.62	8,569	8,985			
1959	10,504.99	9,974	10,505			
1960	6,886.85	6,507	6,887			
1961	5,770.97	5,426	5,771			
1962	6,336.36	5,929	6,336			
1963	9,429.02	8,774	9,429			
1964	13,020.68	12,050	13,021			
1965	14,473.42	13,320	14,473			
1966	13,305.16	12,172	13,305			
1967	17,106.02	15,552	17,106			
1968	26,484.46	23,927	26,484			
1969	37,452.06	33,600	37,452			
1970	54,867.42	48,879	54,867			
1971	52,330.89	46,261	52,331			
1972	30,594.70	26,836	30,521	74	4.30	17
1973	41,286.72	35,907	40,837	450	4.56	99
1974	15,958.45	13,756	15,645	313	4.83	65
1975	25,717.11	21,962	24,977	740	5.11	145
1976	13,626.03	12,085	13,626			
1978	1,304.20	1,132	1,287	17	5.69	3
1979	41,749.48	35,880	40,808	941	5.96	158
1980	78,231.18	66,497	75,631	2,600	6.25	416
1981	103,540.67	86,953	98,896	4,645	6.57	707
1982	111,541.38	92,434	105,130	6,411	6.91	928
1983	94,279.56	77,017	87,596	6,684	7.27	919
1984	100,051.83	80,472	91,525	8,527	7.64	1,116
1985	116,774.98	92,346	105,030	11,745	8.05	1,459
1986	125,389.90	97,378	110,753	14,637	8.46	1,730
1987	160,772.64	122,444	139,262	21,511	8.90	2,417
1988	175,315.37	130,259	148,151	27,164	9.48	2,865
1989	145,310.01	105,568	120,068	25,242	9.95	2,537
1990	142,228.97	100,855	114,708	27,521	10.43	2,639
1991	135,142.11	93,059	105,841	29,301	11.04	2,654
1992	132,043.34	88,126	100,230	31,813	11.67	2,726
1993	112,250.88	72,469	82,423	29,828	12.31	2,423
1994	183,968.70	114,649	130,396	53,573	12.95	4,137
1995	147,476.46	88,515	100,673	46,803	13.60	3,441
1996	122,299.49	70,286	79,940	42,359	14.37	2,948
1997	182,246.23	100,017	113,755	68,491	15.14	4,524
1998	181,143.04	94,647	107,647	73,496	15.92	4,617

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S3						
NET SALVAGE PERCENT.. 0						
1999	139,857.78	69,104	78,596	61,262	16.81	3,644
2000	194,710.12	90,949	103,441	91,269	17.59	5,189
2001	229,158.59	100,440	114,236	114,923	18.48	6,219
2002	154,765.04	63,129	71,800	82,965	19.48	4,259
2003	133,893.06	50,705	57,669	76,224	20.37	3,742
	3,864,772.07	2,561,385	2,903,241	961,531		68,743
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0						1.78

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
 THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1890	24.00	24	24			
1893	24.00	24	24			
1902	24.00	24	24			
1922	10.69	11	11			
1928	109.16	109	109			
1929	753.75	754	754			
1930	776.51	777	777			
1931	22.94	23	23			
1933	257.28	257	257			
1934	12.20	12	12			
1935	119.38	119	119			
1937	1,145.72	1,146	1,146			
1938	216.32	216	216			
1939	268.73	269	269			
1941	371.05	371	371			
1942	668.42	668	668			
1943	4,224.88	4,225	4,225			
1944	964.96	965	965			
1945	674.42	674	674			
1946	57.67	58	58			
1947	815.20	815	815			
1948	1,507.75	1,508	1,508			
1950	1,967.20	1,967	1,967			
1951	4,836.70	4,837	4,837			
1952	4,087.86	4,088	4,088			
1953	5,411.59	5,412	5,412			
1954	13,925.10	13,925	13,925			
1955	24,626.73	24,627	24,627			
1956	23,138.17	22,914	20,677	2,461	0.29	2,461
1957	28,412.11	27,673	24,972	3,440	0.78	3,440
1958	27,584.04	26,426	23,847	3,737	1.26	2,966
1959	23,996.86	22,613	20,406	3,591	1.73	2,076
1960	33,573.44	31,123	28,085	5,488	2.19	2,506
1961	36,834.66	33,593	30,314	6,521	2.64	2,470
1962	13,784.09	12,369	11,162	2,622	3.08	851
1963	39,119.69	34,543	31,171	7,949	3.51	2,265
1964	32,275.40	28,058	25,319	6,956	3.92	1,774
1965	35,914.88	30,731	27,732	8,183	4.33	1,890
1966	28,073.20	23,638	21,331	6,742	4.74	1,422
1967	62,915.75	52,136	47,047	15,869	5.14	3,087
1968	56,683.21	46,216	41,705	14,978	5.54	2,704

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
 THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1969	54,769.85	43,943	39,654	15,116	5.93	2,549
1970	51,403.31	40,557	36,598	14,805	6.33	2,339
1971	111,422.19	86,464	78,025	33,397	6.72	4,970
1972	87,192.43	66,499	60,008	27,184	7.12	3,818
1973	44,722.83	33,512	30,241	14,482	7.52	1,926
1974	28,201.52	20,747	18,722	9,480	7.93	1,195
1975	25,377.05	18,322	16,534	8,843	8.34	1,060
1976	737.80	614	554	184	7.98	23
1977	2,893.97	2,368	2,137	757	8.53	89
1978	11,235.18	9,080	8,194	3,041	8.88	342
1979	35,557.03	28,357	25,589	9,968	9.25	1,078
1980	79,437.42	62,740	56,616	22,821	9.43	2,420
1981	115,940.99	90,179	81,377	34,564	9.83	3,516
1982	112,253.16	85,896	77,512	34,741	10.25	3,389
1983	73,549.63	55,552	50,130	23,420	10.50	2,230
1984	33,748.27	25,021	22,579	11,169	10.96	1,019
1985	45,564.64	33,262	30,015	15,550	11.25	1,382
1986	91,738.37	65,575	59,175	32,563	11.74	2,774
1987	19,788.26	13,889	12,533	7,255	12.07	601
1988	61,965.11	42,644	38,482	23,483	12.42	1,891
1989	72,065.87	48,544	43,806	28,260	12.80	2,208
1990	70,294.76	46,275	41,758	28,537	13.19	2,164
1991	141,783.22	91,393	82,473	59,310	13.46	4,406
1992	90,736.66	56,946	51,388	39,349	13.90	2,831
1993	122,915.48	75,224	67,882	55,033	14.21	3,873
1994	181,398.24	108,005	97,463	83,935	14.55	5,769
1995	131,761.15	76,132	68,701	63,060	14.92	4,227
1996	181,942.92	101,742	91,812	90,131	15.31	5,887
1997	128,503.90	69,572	62,781	65,723	15.60	4,213
1998	151,360.84	79,086	71,367	79,994	15.92	5,025
1999	62,975.99	31,639	28,551	34,425	16.26	2,117
2000	164,627.62	79,433	71,680	92,948	16.53	5,623
2001	18,529.67	8,548	7,714	10,816	16.83	643
2002	297,089.22	130,333	117,612	179,477	17.17	10,453
2003	521,380.90	216,894	195,724	325,657	17.43	18,684
2004	15,867.32	6,231	5,623	10,244	17.65	580
2005	66,272.45	24,441	22,055	44,217	17.83	2,480
2006	212,285.45	72,963	65,841	146,444	17.98	8,145
2007	244,751.30	77,880	70,279	174,472	18.04	9,671
2008	242,949.09	70,625	63,732	179,217	18.09	9,907
2009	142,693.64	37,357	33,711	108,983	18.09	6,024

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER
 THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
2010	311,980.69	72,161	65,117	246,864	18.00	13,715
2011	210,572.53	41,862	37,776	172,797	17.80	9,708
2012	213,070.25	34,944	31,533	181,537	17.42	10,421
2013	297,602.04	37,557	33,891	263,711	16.74	15,753
2014	191,991.66	16,377	14,779	177,213	15.64	11,331
2015	196,141.66	6,159	5,558	190,584	12.85	14,831
	6,281,253.24	3,003,482	2,716,955	3,564,298		259,212
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.8 4.13

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387 OTHER EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. 0						
1941	38.38	38	38			
1942	67.31	67	67			
1950	90.19	90	90			
1955	4,288.05	4,288	4,288			
1957	14,374.70	14,001	12,478	1,897	0.78	1,897
1959	188.29	177	158	30	1.73	17
1962	7,626.48	6,843	6,099	1,527	3.08	496
1967	445.13	369	329	116	5.14	23
1972	7,910.24	6,033	5,377	2,533	7.12	356
1981	13,548.93	10,538	9,392	4,157	9.83	423
1985	14,556.64	10,626	9,470	5,087	11.25	452
1992	2,228.63	1,399	1,247	982	13.90	71
2010	68,488.09	15,841	14,117	54,371	18.00	3,021
	133,851.06	70,310	63,150	70,701		6,756

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 5.05

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
1973	917.13	879	672	245	1.05	233
1974	11,561.27	10,946	8,363	3,198	1.33	2,405
1975	3,189.09	2,988	2,283	906	1.58	573
1976	6,308.81	6,043	4,617	1,692	1.74	972
1980	1,144.78	1,066	814	331	2.60	127
1983	10,695.21	9,742	7,443	3,252	3.17	1,026
1984	4,730.23	4,265	3,259	1,471	3.43	429
1985	27,353.09	24,377	18,625	8,728	3.71	2,353
1986	61,596.14	54,359	41,533	20,063	3.92	5,118
1987	40,005.58	34,789	26,580	13,426	4.26	3,152
1989	3,425.59	2,887	2,206	1,220	4.93	247
1990	37,952.71	31,448	24,028	13,925	5.26	2,647
1991	31,594.95	25,611	19,568	12,027	5.70	2,110
1992	6,510.50	5,168	3,949	2,562	6.08	421
1993	1,718.09	1,329	1,015	703	6.57	107
1994	4,082.11	3,069	2,345	1,737	7.07	246
2000	50,178.60	29,937	22,873	27,306	10.42	2,621
2001	142,467.12	80,722	61,675	80,792	11.03	7,325
2003	2,326.24	1,170	894	1,432	12.27	117
2004	119,576.43	56,105	42,866	76,710	12.91	5,942
2005	238,393.08	103,558	79,123	159,270	13.56	11,746
2006	8,389.16	3,350	2,560	5,829	14.17	411
2007	22,252.02	8,053	6,153	16,099	14.84	1,085
2008	0.11					
2009	13,302.75	3,782	2,890	10,413	16.16	644
2010	58,684.63	14,307	10,931	47,754	16.80	2,842
2011	109,605.60	22,173	16,941	92,665	17.42	5,319
2012	163,197.40	25,981	19,850	143,347	18.04	7,946
2013	684,641.61	78,939	60,312	624,330	18.55	33,657
2014	2,020,467.58	144,665	110,530	1,909,938	18.91	101,001
2015	448,075.50	9,768	7,463	440,612	18.67	23,600
	4,334,343.11	801,476	612,361	3,721,982		226,422

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4 5.22

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 387.5 OTHER EQUIPMENT - GPS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2014	2,053,366.00	321,557	63,040	1,990,326	7.85	253,545
	2,053,366.00	321,557	63,040	1,990,326		253,545
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.8 12.35

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1955	1,170.54	1,068	1,171			
1958	192.08	172	192			
1959	2,129.94	1,896	2,130			
1971	17,971.09	14,494	17,971			
1983	7,872.27	5,716	7,872			
1984	3,449.87	2,449	3,450			
1987	6,786.87	4,494	6,787			
1988	9,428.54	6,100	9,429			
1990	820.22	500	819			
	49,821.42	36,889	49,821			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	12,757.26	12,757	12,757			
1996	260,945.93	253,334	260,946			
1997	470,390.27	433,149	470,390			
1998	480,955.49	418,830	474,586	6,369	2.58	2,469
1999	80,599.29	66,158	74,965	5,634	3.58	1,574
2000	95,723.34	73,786	83,609	12,114	4.58	2,645
2001	173,686.96	125,199	141,866	31,821	5.58	5,703
2002	94,356.55	63,297	71,723	22,634	6.58	3,440
2003	95,837.52	59,499	67,420	28,418	7.58	3,749
2004	32,484.97	18,543	21,011	11,474	8.58	1,337
2005	522.52	272	308	215	9.58	22
2007	4,181.56	1,760	1,994	2,188	11.58	189
2010	7,734.00	2,095	2,374	5,360	14.58	368
2011	12,031.56	2,657	3,011	9,021	15.58	579
2012	1,550.11	265	300	1,250	16.58	75
2014	565,919.21	41,267	46,761	519,158	18.54	28,002
2015	80,433.56	1,675	1,898	78,536	19.58	4,011
	2,470,110.10	1,574,543	1,735,919	734,191		54,163

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 2.19

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.11 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	24,427.00	7,192	12,632	11,795	10.58	1,115
	24,427.00	7,192	12,632	11,795		1,115
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.6 4.56

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	1,898,783.69	1,677,253	1,628,911	269,873	0.58	269,873
2013	299,109.66	144,569	140,402	158,708	2.58	61,515
2014	374,975.85	109,369	106,217	268,759	3.54	75,921
2015	844,125.38	70,341	68,314	775,811	4.58	169,391
	3,416,994.58	2,001,532	1,943,844	1,473,151		576,700
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 16.88

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	5,208.71	4,659	4,004	1,205	1.58	763
2004	70,904.01	53,966	46,378	24,526	3.58	6,851
2011	3,781.00	1,113	957	2,824	10.58	267
2012	14,849.79	3,382	2,906	11,944	11.58	1,031
2013	2,789.00	449	386	2,403	12.58	191
	97,532.51	63,569	54,631	42,902		9,103
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.7 9.33

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	2,299.92	2,233	2,300			
1997	939.35	865	939			
1998	13,435.25	11,700	13,436			
	16,674.52	14,798	16,675			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	6,985.01	6,985	6,985			
1991	158,165.95	154,476	158,166			
1992	186,713.88	174,889	182,113	4,601	1.58	2,912
1993	413,416.69	370,698	386,010	27,407	2.58	10,623
1994	566,669.51	485,449	505,501	61,169	3.58	17,086
1995	162,417.47	132,641	138,120	24,297	4.58	5,305
1996	552,198.39	428,876	446,591	105,607	5.58	18,926
1997	1,161,874.46	855,918	891,272	270,602	6.58	41,125
1998	383,704.26	267,315	278,357	105,347	7.58	13,898
1999	191,341.50	125,648	130,838	60,504	8.58	7,052
2000	296,716.81	182,976	190,534	106,183	9.58	11,084
2001	186,888.81	107,773	112,225	74,664	10.58	7,057
2002	307,053.93	164,787	171,594	135,460	11.58	11,698
2003	266,861.99	132,542	138,017	128,845	12.58	10,242
2004	366,999.55	167,598	174,521	192,479	13.58	14,174
2005	79,725.36	33,219	34,591	45,134	14.58	3,096
2006	179,958.05	67,785	70,585	109,373	15.58	7,020
2007	847,845.86	285,444	297,234	550,612	16.58	33,209
2008	1,181,797.10	350,604	365,085	816,712	17.58	46,457
2009	278,442.30	71,468	74,420	204,022	18.58	10,981
2010	746,136.58	161,665	168,343	577,794	19.58	29,509
2011	626,616.50	110,704	115,276	511,340	20.58	24,846
2012	870,830.41	119,016	123,932	746,898	21.58	34,611
2013	784,168.63	75,806	78,937	705,232	22.58	31,233
2014	894,641.85	52,184	54,340	840,302	23.54	35,697
2015	990,852.66	16,518	17,200	973,653	24.58	39,612
	12,689,023.51	5,102,984	5,310,787	7,378,237		467,453
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8						3.68

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 394.12 TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1.5						
NET SALVAGE PERCENT.. 0						
1989	99,674.00	99,674	99,674			
1990	2,097.64	2,098	2,098			
1991	24,694.44	24,694	24,694			
1993	95,944.79	94,851	95,945			
1994	117,928.20	114,921	117,928			
1995	1,135,467.56	1,091,866	1,135,468			
1996	280,092.23	265,387	280,092			
1998	98,401.65	90,323	98,402			
1999	18,450.18	16,598	18,450			
2001	80,747.15	69,378	80,340	407	2.36	172
	1,953,497.84	1,869,790	1,953,091	407		172
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.4 0.01

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	13,945.83	13,539	13,260	686	0.58	686
1997	8,811.95	8,114	7,947	865	1.58	547
1998	4,710.24	4,102	4,017	693	2.58	269
2000	2,990.39	2,305	2,257	733	4.58	160
2002	1,118.18	750	735	383	6.58	58
2011	19,084.33	4,214	4,127	14,957	15.58	960
	50,660.92	33,024	32,343	18,318		2,680
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8						5.29

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L3						
NET SALVAGE PERCENT.. 0						
1990	14,666.07	14,389	14,666			
1991	77,918.78	75,721	77,919			
1992	7,619.70	7,333	7,620			
1993	2,619.06	2,495	2,619			
1994	49,419.28	46,568	49,419			
1995	102,911.30	95,605	102,911			
1997	46,192.45	41,684	46,192			
1999	176,977.59	154,271	176,978			
2000	424,416.34	362,494	421,666	2,750	2.63	1,046
2001	23,340.60	19,550	22,741	600	2.80	214
2002	21,599.55	17,707	20,597	1,003	2.95	340
2003	458,375.61	368,259	428,372	30,004	3.04	9,870
2011	25,036.41	10,140	11,795	13,241	6.49	2,040
2014	4,400.00	605	704	3,696	9.15	404
	1,435,492.74	1,216,821	1,384,199	51,294		13,914
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.7 0.97

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	160,468.06	160,468	160,468			
2006	168,830.82	158,983	147,297	21,534	0.58	21,534
	329,298.88	319,451	307,765	21,534		21,534
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.0	6.54

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - TELEMETERING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	.REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-R3						
NET SALVAGE PERCENT.. 0						
1995	11,741.33	10,692	10,239	1,502	2.00	751
1996	140,203.65	125,496	120,183	20,021	2.28	8,781
1997	37,661.00	32,946	31,551	6,110	2.64	2,314
1998	6,337.07	5,408	5,179	1,158	2.99	387
1999	96,304.72	79,683	76,310	19,995	3.42	5,846
2000	239,707.61	191,430	183,326	56,382	3.89	14,494
2001	117,197.05	89,714	85,916	31,281	4.42	7,077
2002	106,166.48	77,491	74,210	31,956	4.97	6,430
2011	43,079.36	12,196	11,680	31,399	11.18	2,808
	798,398.27	625,056	598,594	199,804		48,888

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.1 6.12

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF NOVEMBER 30, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	6,720.89	6,721	6,721			
2001	38,544.89	37,046	38,545			
2002	9,171.96	8,204	8,666	506	1.58	320
2003	7,484.08	6,195	6,544	940	2.58	364
2004	11,186.58	8,514	8,994	2,193	3.58	613
2005	23,458.02	16,290	17,208	6,250	4.58	1,365
2006	8,228.13	5,165	5,456	2,772	5.58	497
2007	136.82	77	81	56	6.58	9
2008	2,264.03	1,119	1,182	1,082	7.58	143
2009	11,311.50	4,839	5,112	6,200	8.58	723
2010	4,537.40	1,639	1,731	2,806	9.58	293
2011	63,192.60	18,606	19,655	43,538	10.58	4,115
2012	129,294.07	29,451	31,112	98,182	11.58	8,479
2013	14,421.00	2,323	2,454	11,967	12.58	951
2014	113,751.86	11,059	11,682	102,070	13.54	7,538
2015	49,513.01	1,375	1,453	48,060	14.58	3,296
	493,216.84	158,623	166,596	326,621		28,706
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.4 5.82

PART III. EXPERIENCED NET SALVAGE

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2010 TRANSACTION YEAR				
362.10		3,038,278.56		3,038,278.56-
374.40	2,451.03	300.47		300.47-
374.50		944.00		944.00-
375.34	8,426.70	58,154.56		58,154.56-
375.60		360.62		360.62-
375.70	4,917.10	212,334.93-	30,981.69	243,316.62
376.00	6,094,674.85	957,907.79	1,192.22-	959,100.01-
378.00	316,954.17	37,483.33		37,483.33-
379.10		1,881.54		1,881.54-
380.00	4,301,280.30	1,409,210.77		1,409,210.77-
381.00	688,641.33		31,247.04	31,247.04
382.00	93,240.91	58.86-		58.86
383.00	12,047.13	691.00		691.00-
384.00	12,350.94	4.07		4.07-
385.00	179,661.32	41,470.62		41,470.62-
387.00		2,340.16		2,340.16-
387.40		6,826.99		6,826.99-
392.00			7,859.79	7,859.79
394.00	144,268.92		5,383.50	5,383.50
396.00			50,040.21	50,040.21
397.10	242,932.81	23,463.90	21,000.00	2,463.90-
	12,101,847.51	5,366,924.59	145,320.01	5,221,604.58-
2011 TRANSACTION YEAR				
362.10	2,955.95	11,780.05		11,780.05-
374.40	2,451.03			
375.34	8,426.70	12,279.55		12,279.55-
375.70	4,917.10			
376.00	6,094,674.85	1,269,063.41	1,541.00	1,267,522.41-
378.00	316,954.17	59,829.10		59,829.10-
380.00	4,301,280.30	4,313,652.88		4,313,652.88-
381.00	688,641.33		759.60	759.60
382.00	93,240.91			
383.00	12,047.13			
384.00	12,350.94			
385.00	179,661.32	31,592.63		31,592.63-
387.00		26,983.46		26,983.46-
387.40		208.04		208.04-
392.00			7,201.42	7,201.42
394.00	144,268.92			
396.00			43,731.96	43,731.96
397.10	242,932.81			
	12,104,803.46	5,725,389.12	53,233.98	5,672,155.14-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2012 TRANSACTION YEAR				
362.10		6,457.05		6,457.05-
374.40	15,595.34	260.16		260.16-
375.34	32,534.20	17,416.11		17,416.11-
375.60	22.40			
375.70	6,691.59	5,103.09		5,103.09-
376.00	6,717,810.62	886,996.12		886,996.12-
378.00	261,314.24	18,887.95		18,887.95-
380.00	5,021,027.74	2,192,533.99		2,192,533.99-
381.00	574,916.43	305.85	25,333.32	25,027.47
382.00	71,791.00			
383.00	12,740.78			
385.00	129,670.47	23,198.35		23,198.35-
387.40	18,518.39	55.60		55.60-
396.00	61,173.74			
397.10	379,511.34			
	13,303,318.28	3,151,214.27	25,333.32	3,125,880.95-
2013 TRANSACTION YEAR				
351.20		608.46		608.46-
362.10		40,496.89		40,496.89-
374.20	1,583.70	57,633.75		57,633.75-
374.40	4,573.73	4,911.96		4,911.96-
375.34	21,986.97	22,427.70		22,427.70-
375.60		1,091.39		1,091.39-
376.00	7,496,191.99	691,743.41	2,051.59	689,691.82-
378.00	216,579.21	216,795.76		216,795.76-
380.00	5,734,991.74	1,750,826.78		1,750,826.78-
381.00	421,072.33	23.20	6,554.08	6,530.88
382.00	91,732.07			
383.00	9,962.93			
385.00	250,693.05	51,158.61		51,158.61-
387.00	4,694.90			
387.40	7,558.85	392.50		392.50-
392.00	118,202.85		44,482.18	44,482.18
396.00	349,409.40		104,669.48	104,669.48
	14,729,233.72	2,838,110.41	157,757.33	2,680,353.08-

COLUMBIA GAS OF PENNSYLVANIA, INC.

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
 COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

ACCT	REGULAR RETIREMENTS	COST OF REMOVAL	GROSS SALVAGE	NET SALVAGE
2014 TRANSACTION YEAR				
362.10		461,689.98		461,689.98-
374.20	104.80	211,267.49-		211,267.49
374.40	24,414.93	21.91		21.91-
375.34	59,724.17	20,674.45		20,674.45-
376.00	7,888,751.50	1,281,289.43		1,281,289.43-
378.00	433,323.74	185,399.17		185,399.17-
379.10	12,676.85	91.84		91.84-
380.00	6,142,996.19	4,690,972.30		4,690,972.30-
381.00	393,244.36			
382.00	107,002.51			
383.00	8,132.91			
385.00	232,189.97	63,312.71		63,312.71-
387.40	27,680.85	933.57		933.57-
392.00	10,545.15			
397.10	605,672.59			
	15,946,460.52	6,493,117.87		6,493,117.87-
TOTAL	68,185,663.49	23,574,756.26	381,644.64	23,193,111.62-

COLUMBIA GAS OF PENNSYLVANIA. INC.
53.53 I. VALUATION
A. ALL UTILITIES

5. Provide a comparison of respondent's calculated depreciation reserve vs. book reserve by account at the end of the test year.

Response: A comparison of the calculated depreciation reserve vs. book reserve by account as of November 30, 2015, is listed on Pages 2 through 4 of this response.

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2015

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
(1)		(2)	(3)
		\$	\$
DEPRECIABLE PLANT			
UNDERGROUND STORAGE PLANT			
350.2	RIGHTS-OF-WAY	1,583	1,931
351	COMPRESSOR STATION STRUCTURES	1,099,729	815,948
	WELLS		
352.01	CONSTRUCTION	656,263	799,118
352.02	EQUIPMENT	141,582	168,680
	<i>TOTAL ACCOUNT 352</i>	<u>797,845</u>	<u>967,798</u>
352.1	STORAGE LEASEHOLDS AND RIGHTS	170,896	206,932
353	LINES	330,349	405,288
354	COMPRESSOR STATION EQUIPMENT	539,724	629,878
355	MEASURING AND REGULATING EQUIPMENT	100,000	123,010
	TOTAL UNDERGROUND STORAGE PLANT	3,040,126	3,150,785
DISTRIBUTION PLANT			
	LAND AND LAND RIGHTS		
374.4	LAND RIGHTS	684,099	638,692
374.5	RIGHTS-OF-WAY	1,539,622	1,555,059
	<i>TOTAL ACCOUNT 374</i>	<u>2,223,721</u>	<u>2,193,751</u>
	STRUCTURES AND IMPROVEMENTS		
375.34	MEASURING AND REGULATING	934,891	852,297
375.6	INDUSTRIAL MEASURING AND REGULATING	62,355	72,496
375.7	OTHER DISTRIBUTION SYSTEMS		
	DISTRIBUTION SYSTEM STRUCTURES	1,343,383	1,581,304
	OTHER BUILDINGS	568,735	676,147
	<i>TOTAL ACCOUNT 375.70</i>	<u>1,912,118</u>	<u>2,257,451</u>
375.8	COMMUNICATION STRUCTURES	5,262	6,173
	<i>TOTAL ACCOUNT 375</i>	<u>2,914,626</u>	<u>3,188,417</u>
376	MAINS		
	CAST IRON	467,156	480,871
	BARE STEEL	57,388,133	60,545,733
	OTHER	155,655,437	128,406,502
	<i>TOTAL ACCOUNT 376</i>	<u>213,510,726</u>	<u>189,433,106</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2015

	DEPRECIABLE GROUP (1)	CALCULATED ACCRUED DEPRECIATION (2) \$	BOOK RESERVE (3) \$
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	6,904,901	6,386,761
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	97,406	88,433
380	SERVICES		
	BARE STEEL	782,101	790,151
	OTHER	99,345,763	100,368,364
	<i>TOTAL ACCOUNT 380</i>	100,127,864	101,158,515
381	METERS	14,835,183	14,892,010
381.1	METERS - AMR	7,349,744	6,856,655
382	METER INSTALLATIONS	10,557,481	11,317,669
383	HOUSE REGULATORS	2,984,369	3,331,440
384	HOUSE REGULATOR INSTALLATIONS	2,561,385	2,903,241
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	3,003,482	2,716,955
	OTHER EQUIPMENT		
387	GENERAL	70,310	63,150
387.4	CUSTOMER INFORMATION SERVICES	801,476	612,361
387.5	GPS EQUIPMENT	321,557	63,040
	<i>TOTAL ACCOUNT 387</i>	1,193,343	738,551
	TOTAL DISTRIBUTION PLANT	368,264,231	345,205,504
GENERAL PLANT			
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	36,889	49,821
	OFFICE FURNITURE AND EQUIPMENT		
391.1	FURNITURE	1,574,543	1,735,919
391.11	EQUIPMENT	7,192	12,632
391.12	INFORMATION SYSTEMS	2,001,532	1,943,844
	<i>TOTAL ACCOUNT 391</i>	3,583,267	3,692,395
392	TRANSPORTATION EQUIPMENT - TRAILERS	63,569	54,631
393	STORES EQUIPMENT	14,798	16,675
	TOOLS, SHOP AND GARAGE EQUIPMENT		
394	EQUIPMENT	5,102,984	5,310,787
394.12	CNG FACILITIES	1,869,790	1,953,091
	<i>TOTAL ACCOUNT 394</i>	6,972,774	7,263,878
395	LABORATORY EQUIPMENT	33,024	32,343
396	POWER OPERATED EQUIPMENT	1,216,821	1,384,199

COLUMBIA GAS OF PENNSYLVANIA, INC.

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF NOVEMBER 30, 2015

<u>DEPRECIABLE GROUP</u>		<u>CALCULATED ACCRUED DEPRECIATION</u>	<u>BOOK RESERVE</u>
	(1)	(2)	(3)
		\$	\$
	COMMUNICATION EQUIPMENT		
397.1	TELEPHONE	319,451	307,765
397.5	TELEMETERING	625,056	598,594
	<i>TOTAL ACCOUNT 397</i>	<u>944,507</u>	<u>906,359</u>
398	MISCELLANEOUS EQUIPMENT	<u>158,623</u>	<u>166,596</u>
	TOTAL GENERAL PLANT	<u>13,024,272</u>	<u>13,566,897</u>
	SUBTOTAL DEPRECIABLE PLANT	384,328,629	361,923,186
AMORTIZABLE PLANT			
303	MISCELLANEOUS INTANGIBLE PLANT	7,048,270	7,048,270
362.1	ENVIRONMENTAL REMEDIATION	(545,874)	(545,874)
374.2	LAND, OTHER DISTRIBUTION SYSTEMS	210,205	210,205
375.71	STRUCTURES AND IMPROVEMENTS - LEASED	948,691	948,691
	SUBTOTAL AMORTIZABLE PLANT	7,661,292	7,661,292
	TOTAL GAS PLANT	<u>391,989,921</u>	<u>369,584,478</u>

COLUMBIA GAS OF PENNSYLVANIA. INC.
53.53 I. VALUATION
A. ALL UTILITIES

6. Supply a schedule by account and depreciation group showing the survivor curve and annual accrual rate estimated to be appropriate:
- a. For the purposes of this filing.
 - b. For the purposes of the most recent rate increase filing prior to the current proceedings.
 - (i) Supply a comprehensive statement of any changes made in method of depreciation and in the selection of average services lives and dispersion.

Response:

- a. Please refer to pages I-3 through I-5 of the Columbia's historic test year Depreciation Study in Exhibit No.9, Schedule No.1.
- b. Please refer to Exhibit No.9, Schedule No.3, Pages 2 through 4.
- b. (i) The depreciation methods and procedures used in this filing are the same as those used in previous filings. Explanations of the depreciation methods and procedures are presented in Exhibit No. 109.

The estimated survivor curves used in this filing have not changed from those used in the most recent rate filing, R-2015-2468056.

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2014

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 31, 2014 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
DEPRECIABLE PLANT							
UNDERGROUND STORAGE PLANT							
350.2	RIGHTS-OF-WAY						
351	COMPRESSOR STATION STRUCTURES	SQUARE • 1,932.08	1,931	1	0	-	-
		65-R2.5 • 3,133,154.50	738,009	2,395,146	123,084	3.93	19.5
	WELLS						
352.01	CONSTRUCTION	SQUARE • 799,133.73	799,118	16	1	0.00	16.0
352.02	EQUIPMENT	• 168,679.67	168,680	0	0	-	-
	TOTAL ACCOUNT 352	967,813.40	967,798	16	1	-	-
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE • 206,940.78	206,932	9	0	0.00	21.6
353	LINES	• 405,287.78	405,288	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	• 864,751.66	583,845	280,907	15,192	1.76	18.5
355	MEASURING AND REGULATING EQUIPMENT	• 123,010.01	123,010	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT	5,702,890.21	3,026,813	2,676,079	136,277	2.42	
DISTRIBUTION PLANT							
LAND AND LAND RIGHTS							
374.4	LAND RIGHTS	2,224,156.32	623,637	1,600,519	37,974	1.71	42.1
374.5	RIGHTS-OF-WAY	3,233,106.76	1,512,463	1,720,644	43,020	1.33	40.0
	TOTAL ACCOUNT 374	5,457,263.08	2,136,100	3,321,163	80,994	1.48	
STRUCTURES AND IMPROVEMENTS							
375.34	MEASURING AND REGULATING	3,368,817.62	778,409	2,590,409	75,132	2.23	34.5
375.6	INDUSTRIAL MEASURING AND REGULATING	87,669.84	71,276	16,394	980	1.12	16.7
375.7	OTHER DISTRIBUTION SYSTEMS						
	DISTRIBUTION SYSTEM STRUCTURES	• 2,631,672.59	1,022,282	1,609,390	97,484	3.70	16.5
	OTHER BUILDINGS	2,423,165.76	1,091,938	1,331,228	70,183	2.90	19.0
	TOTAL ACCOUNT 375 70	5,054,838.35	2,114,220	2,940,616	167,667	3.32	17.5
375.8	COMMUNICATION STRUCTURES	16,515.17	5,837	10,678	340	2.06	31.4
	TOTAL ACCOUNT 375	6,527,840.98	2,969,742	5,558,099	244,119	2.86	
MAINS							
376	CAST IRON	• 569,217.43	515,419	53,798	5,993	1.05	9.0
	BARE STEEL	• 70,581,502.60	60,169,281	10,412,222	1,017,220	1.44	10.2
	OTHER	913,730,981.22	116,054,420	797,676,561	18,215,410	1.99	43.8
	TOTAL ACCOUNT 376	984,881,701.45	176,739,120	808,142,581	19,238,623	1.95	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2014

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 31, 2014 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5	29,774,756.00	5,755,273	24,019,483	1,123,315	3.77	21.4
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2.5	141,117.10	83,765	57,352	4,914	3.48	11.7
380	SERVICES							
	BARE STEEL	50-R0.5	959,087.41	860,960	98,127	11,323	1.18	8.7
	OTHER	50-R0.5	386,033,261.39	95,362,411	290,670,850	11,235,370	2.91	25.9
	TOTAL ACCOUNT 380		386,992,348.80	96,223,371	290,768,977	11,246,693	2.91	
381	METERS							
381.1	METERS - AMR	43-S1.5	34,063,584.44	14,454,637	19,608,947	847,905	2.49	23.1
382	METER INSTALLATIONS	15-S2.5	22,898,638.80	5,119,111	17,779,528	1,737,541	7.59	10.2
383	HOUSE REGULATORS	55-R2.5	34,025,889.60	10,793,435	23,232,255	661,873	1.95	35.1
384	HOUSE REGULATOR INSTALLATIONS	40-S2	10,314,152.48	3,133,857	7,180,295	261,468	2.54	27.5
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	35-S3	3,864,772.07	2,834,480	1,030,292	70,321	1.82	14.7
		30-R0.5	6,720,005.61	2,699,866	4,020,120	293,709	4.37	13.7
387	OTHER EQUIPMENT							
387.4	GENERAL	30-R0.5	133,851.06	54,006	79,845	8,951	6.69	8.9
	CUSTOMER INFORMATION SERVICES	25-R2.5	3,113,728.21	529,158	2,584,570	158,853	5.10	16.3
	TOTAL ACCOUNT 387		3,247,579.27	583,164	2,664,415	167,804	5.17	
	TOTAL DISTRIBUTION PLANT		1,530,909,449.68	323,525,941	1,207,383,507	35,979,279	2.35	
GENERAL PLANT								
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	40-R2.5	49,821.42	47,969	1,852	121	0.24	15.3
391.1	OFFICE FURNITURE AND EQUIPMENT							
391.11	FURNITURE	20-SQ	2,947,328.35	2,740,810	206,518	32,371	1.10	6.4
391.12	EQUIPMENT	15-SQ	49,805.00	35,862	13,943	1,204	2.42	11.6
	INFORMATION SYSTEMS	5-SQ	2,197,893.35	1,505,675	692,218	364,994	16.61	1.9
	TOTAL ACCOUNT 391		5,195,026.70	4,282,347	912,679	398,569	7.67	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	120,981.85	73,533	47,449	8,061	6.66	5.9
393	STORES EQUIPMENT	20-SQ	16,674.52	16,344	331	92	0.55	3.6
394	TOOLS, SHOP AND GARAGE EQUIPMENT							
394.12	EQUIPMENT	25-SQ	12,384,276.54	5,587,288	6,796,989	431,696	3.49	15.7
	CNG FACILITIES	12-S1.5	1,953,497.84	1,953,091	407	155	0.01	2.6
	TOTAL ACCOUNT 394		14,337,774.38	7,540,379	6,797,396	431,851	3.01	
395	LABORATORY EQUIPMENT	20-SQ	72,218.23	50,595	21,623	3,149	4.36	6.9
396	POWER OPERATED EQUIPMENT	12-L3	1,435,492.74	1,398,850	36,643	7,976	0.56	4.6

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2014

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 31, 2014 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
COMMUNICATION EQUIPMENT							
397.1 TELEPHONE	10-SQ	342,306.74	320,280	22,027	14,746	4.31	1.5
397.24 RADIO	15-SQ	2,339,888.73	2,224,097	115,792	106,999	4.66	1.1
397.5 TELEMETERING	17-R3	828,223.25	652,964	175,259	36,253	4.38	4.8
TOTAL ACCOUNT 397		3,510,418.72	3,197,341	313,078	159,998	4.56	
398 MISCELLANEOUS EQUIPMENT	15-SQ	570,771.12	352,737	218,034	19,769	3.46	11.0
TOTAL GENERAL PLANT		26,309,179.68	16,960,095	8,349,085	1,029,586	4.07	
SUBTOTAL DEPRECIABLE PLANT		1,561,921,519.57	343,512,849	1,218,408,671	37,147,142	2.38	
AMORTIZABLE PLANT							
303 MISCELLANEOUS INTANGIBLE PLANT		18,307,267.03	5,036,786	13,270,481	2,565,989	**	
305 STRUCTURES AND IMPROVEMENTS			(4,583)				
362 GAS HOLDERS			(1,609)				
362.1 ENVIRONMENTAL REMEDIATION			(1,025,566)				
374.2 LAND, OTHER DISTRIBUTION SYSTEMS		479,275.40	211,225	130,162	103,201	**	
375.71 STRUCTURES AND IMPROVEMENTS - LEASED		1,125,910.63	995,749				
389.2 LAND AND LAND RIGHTS - LAND RIGHTS			39				
SUBTOTAL AMORTIZABLE PLANT		19,912,453.06	5,212,021	13,400,643	2,669,190		
NONDEPRECIABLE PLANT		172,413.08					
TOTAL GAS PLANT		1,582,006,385.71	348,724,870	1,231,809,314	39,816,332		

* Indicates the use of an interim survivor curve and retirement date.

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

7. Provide a table, showing the cumulative depreciated original cost by year of installation for utility plant in service at the end of the test year (depreciable plant only) as claimed in the measures of value, in the following form:
- a. Year installed
 - b. Original cost – the total surviving cost associated with each installation year from all plant accounts.
 - c. Calculated depreciation reserve – the calculated depreciation reserve associated with each installation year from all plant accounts.
 - d. Depreciated original cost – (Column B minus Column C).
 - e. Total – cumulation year by year of the figures from Column D.
 - f. Column E divided by the total of the figure in Column D.

Response: Please reference pages II-3 through II-6 of Columbia's Depreciation Study for the historic test year included in Exhibit No.9, Schedule No.1.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 I. VALUATION
A. ALL UTILITIES

17. Regardless of whether a claim for net negative or positive salvage is made, attach an exhibit showing gross salvage, cost of removal, and net salvage for the test year and four previous years by account.

Response: Please refer to pages III-2 through III-4 of Columbia's historic test year depreciation study is included in Exhibit No.9, Schedule No.1.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

12. Provide a schedule showing residential and commercial heating sales by unit (MCF) per month and degree days for the test year and three preceding twelve month periods.

Response:

See Exhibit No. 10, Schedule No. 1, Pages 2-3 for residential and commercial heating sales by Dth.

Columbia Gas of Pennsylvania, Inc
 Degree Day Data and Residential Heating Sales
 Billing Month

Line No.	Description	December (1)	January (2)	February (3)	March (4)	April (5)	May (6)	June (7)	July (8)	August (9)	September (10)	October (11)	November (12)	Total (13)
1	Degree Days (BPT=65)													
2	January 2017 to December 2017 (1)	820	1,083	1,049	877	566	265	93	10	3	22	171	451	5,410
3	December 2015 to November 2016 (1)	820	1,083	1,049	877	566	265	93	10	3	22	171	451	5,410
4	December 2014 to November 2015 (2)	909	1,131	1,208	1,145	597	227	63	8	2	16	146	368	5,820
5	December 2013 to November 2014(3)	920	1,183	1,222	1,040	634	295	64	7	16	38	171	465	6,055
6	December 2012 to November 2013 (3)	784	1,029	1,031	930	669	241	99	6	9	37	141	472	5,448
7	December 2011 to November 2012 (3)	705	986	902	671	393	268	50	6	2	31	212	495	4,721
8	Residential Heating Sales - Dth													
9	January 2017 to December 2017 (1)	2,882,791	4,171,027	4,093,614	3,472,124	2,014,504	882,716	219,550	-	-	3,607	254,429	1,250,789	19,245,152
10	December 2015 to November 2016 (1)	2,923,052	4,156,064	4,072,875	3,484,882	2,051,077	851,683	225,220	-	-	7,966	258,603	1,252,630	19,284,053
11	December 2014 to November 2015 (2)	3,590,275	4,743,430	5,266,435	5,143,920	2,537,988	796,705	162,281	-	-	-	276,499	1,074,667	23,592,201
12	December 2013 to November 2014(3)	3,218,427	4,575,408	4,931,500	4,176,034	2,431,277	898,900	161,807	-	-	6,975	237,168	1,248,794	21,886,289
13	December 2012 to November 2013 (3)	2,640,724	3,806,421	4,038,824	3,678,681	2,544,585	682,396	238,296	-	-	10,857	150,419	1,261,615	19,052,818
14	December 2011 to November 2012 (3)	2,167,946	3,421,766	3,272,202	2,787,562	1,169,874	798,541	114,926	-	-	-	334,062	1,386,734	15,453,613

(1) Rate test year and Future test year reflecting normal weather based upon the 20 Year (1996-2015) average.
 (2) Historic test year.
 (3) Actual heating sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc
Degree Day Data and Commercial Heating Sales
Billing Month

Line No.	Description	December (1)	January (2)	February (3)	March (4)	April (5)	May (6)	June (7)	July (8)	August (9)	September (10)	October (11)	November (12)	Total (13)
1	Degree Days (BPT=65)													
2	January 2017 to December 2017 (1)	820	1,083	1,049	877	566	265	93	10	3	22	171	451	5,410
3	December 2015 to November 2016 (1)	820	1,083	1,049	877	566	265	93	10	3	22	171	451	5,410
4	December 2014 to November 2015 (2)	909	1,131	1,208	1,145	597	227	63	8	2	16	146	368	5,820
5	December 2013 to November 2014(3)	920	1,183	1,222	1,040	634	295	64	7	16	38	171	465	6,055
6	December 2012 to November 2013 (3)	784	1,029	1,031	930	669	241	99	6	9	37	141	472	5,448
7	December 2011 to November 2012 (3)	705	986	902	671	393	268	50	6	2	31	212	495	4,721
8	Commercial Heating Sales - Dth													
9	January 2017 to December 2017 (1)	975,199	1,542,079	1,584,070	1,268,728	655,703	225,080	43,152	-	-	-	59,689	374,633	6,728,334
10	December 2015 to November 2016 (1)	990,699	1,537,901	1,579,139	1,281,579	680,296	212,301	48,438	-	-	4,812	62,070	375,361	6,772,596
11	December 2014 to November 2015 (2)	996,035	1,394,513	1,622,682	1,573,584	684,109	174,274	26,357	-	-	3,512	70,381	260,163	6,805,611
12	December 2013 to November 2014(3)	1,054,384	1,570,765	1,784,425	1,455,028	795,997	253,313	31,952	-	-	-	70,287	387,247	7,403,398
13	December 2012 to November 2013 (3)	815,332	1,242,288	1,399,429	1,239,238	803,712	181,284	40,905	-	-	12,276	61,342	394,437	6,190,242
14	December 2011 to November 2012 (3)	679,869	1,176,655	1,129,664	917,337	362,801	216,135	27,138	-	-	12,179	104,266	452,865	5,078,908

(1) Rate test year and Future test year reflecting normal weather based upon the 20 Year (1996-2015) average.

(2) Historic test year.

(3) Actual heating sales, not weather normalized.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

19. Provide growth patterns of usage and customer numbers per rate class, using historical and projected data.

Response:

See Exhibit No. 10, Schedule 2, Pages 2-8.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2011

Line No.	Period	Residential (1) (2)					Commercial (1) (2)					Industrial (2)				
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust
1	Dec 2010	377,102	4034	962	4996	13.25	36912	1438	1441	2879	73.98	280	36	1965	2001	7145.59
2	Jan 2011	378,099	6019	1437	7456	19.72	39085	2193	2002	4195	107.32	279	42	2133	2175	7796.27
3	Feb	378,471	5517	1319	6837	18.06	39126	2072	1816	3888	99.37	280	40	2125	2165	7733.76
4	Mar	378,520	4062	993	5055	13.35	39056	1535	1366	2901	74.29	281	33	2033	2066	7351.12
5	Apr	378,094	3070	773	3843	10.16	39083	1118	1127	2246	57.46	277	23	1952	1975	7128.82
6	May	376,444	1322	342	1663	4.42	38853	493	598	1091	28.09	279	7	1778	1785	6398.28
7	Jun	374,897	546	230	776	2.07	38010	233	401	634	16.69	279	15	1717	1732	6209.01
8	Jul	373,990	410	171	582	1.56	36952	196	359	555	15.02	280	15	1607	1621	5789.90
9	Aug	373,121	359	146	508	1.35	36910	189	408	597	16.18	281	10	1665	1675	5960.67
10	Sep	373,017	377	156	533	1.43	36838	201	397	598	16.23	280	11	1754	1765	6305.13
11	Oct	374,117	682	291	973	2.60	36887	306	578	884	23.96	282	11	1845	1856	6582.23
12	Nov 2011	375,293	1683	745	2429	6.47	37798	668	971	1639	43.37	276	14	1915	1928	6966.75
13																
14	Total or Average	375,914	28,080	7,566	35,646	94.45	38,126	10,643	11,464	22,107	571.95	280	256	22,490	22,745	81,387.52
15																
16	Heating Season		21,315	5,457	26,772	71		7,906	7,596	15,502	398		164	10,171	10,335	37,013
17	(November-March)															
18	Non-Heating Season		6,766	2,109	8,874	24		2,737	3,868	6,605	174		92	12,318	12,410	44,374
19	(April-October)															
20	Daily Average = Total/365		77	21	98			29	31	61			1	62	62	

(1) Actual sales, not weather normalized.

(2) Monthly BTU values used in the conversion of historical data represent a volume weighted average by market area.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2012

Line No.	Period	Residential (1)					Commercial (1)					Industrial					
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust	
1	Dec	2011	377,528	2573	1118	3691	9.78	37156	986	1305	2291	61.67	280	24	1892	1917	6845.58
2	Jan	2012	378,774	3835	1686	5521	14.58	37257	1515	1746	3261	87.54	279	38	2003	2041	7315.16
3	Feb		379,311	3642	1598	5240	13.82	37288	1427	1697	3124	83.79	280	28	2102	2131	7609.03
4	Mar		379,313	3156	1380	4536	11.96	37259	1227	1335	2562	68.76	281	22	1864	1886	6712.64
5	Apr		378,236	1545	702	2247	5.94	37144	629	947	1576	42.44	277	20	1836	1856	6700.22
6	May		376,677	1166	533	1699	4.51	37051	469	747	1216	32.81	279	11	1742	1753	6282.37
7	Jun		375,089	494	220	714	1.90	37022	244	512	756	20.43	284	9	1728	1737	6115.69
8	Jul		374,541	397	169	566	1.51	36990	196	459	655	17.70	284	7	1637	1645	5791.08
9	Aug		374,127	366	154	520	1.39	36932	192	468	661	17.89	282	10	1710	1721	6101.99
10	Sep		374,330	368	163	551	1.47	36917	205	502	707	19.15	282	11	1661	1672	5928.18
11	Oct		375,918	696	323	1019	2.71	36993	306	679	985	26.62	281	10	1680	1691	6016.38
12	Nov	2012	376,083	1754	799	2553	6.75	37111	698	1159	1857	50.04	285	26	1866	1892	6638.76
13																	
14	Total or Average		376,827	20,013	8,844	28,857	78.32	37,093	8,094	11,557	19,852	528.84	281	219	21,721	21,940	78,057.08
15																	
16	Heating Season			14,961	6,581	21,542	57		5,854	7,242	13,096	352		139	9,727	9,867	35,121
17	(November-March)																
18	Non-Heating Season			5,052	2,263	7,315	19		2,240	4,315	6,555	177		80	11,994	12,073	42,936
19	(April-October)																
20	Daily Average = Total/365			55	24	79			22	32	54			1	60	60	

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc
 Analysis of the Average Monthly Consumption
 Twelve Months Ended November 30, 2013

Line No.	Period	Residential (1)					Commercial (1)					Industrial				
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average
			MDTh	MDth	MDth	Dth/Cust		MDTh	MDth	MDth	Dth/Cust		MDTh	MDth	MDth	Dth/Cust
1	Dec 2012	379,623	3062	1362	4424	11.65	37236	1126	1590	2716	72.95	283	21	1870	1892	6,683.78
2	Jan 2013	380,619	4245	1864	6109	16.05	37314	1587	2000	3586	96.12	285	33	1879	1911	6,705.58
3	Feb	381,284	4429	1925	6354	16.66	37340	1701	2181	3882	103.97	285	33	1960	1993	6,991.31
4	Mar	381,599	4068	1774	5842	15.31	37327	1547	1904	3452	92.47	285	29	1894	1923	6,746.29
5	Apr	380,607	2951	1299	4250	11.17	37260	1112	1487	2599	69.74	285	21	1885	1906	6,688.70
6	May	379,336	1085	485	1551	4.09	37170	423	780	1203	32.35	284	11	1780	1791	6,306.52
7	Jun	377,613	637	285	922	2.44	37067	267	574	841	22.70	284	8	1682	1690	5,952.32
8	Jul	376,661	408	174	582	1.54	36939	204	472	676	18.31	284	8	1721	1729	6,088.20
9	Aug	375,908	386	163	548	1.46	36888	205	511	716	19.41	284	9	1660	1668	5,874.58
10	Sep	375,638	408	179	587	1.56	36854	216	532	747	20.28	285	9	1662	1671	5,862.56
11	Oct	376,864	530	246	777	2.06	36888	265	626	891	24.16	284	11	1732	1743	6,138.21
12	Nov 2013	379,437	1642	764	2406	6.34	37051	639	1149	1788	48.26	283	20	1960	1980	6,996.43
13																
14	Total or Average	378,766	23,830	10,520	34,350	90.34	37,111	9,292	13,806	23,098	620.72	284	212	21,686	21,897	77,034.47
15																
16	Heating Season		17,445	7,689	25,134	11		6,601	8,824	15,425	113		135	9,563	9,698	34,123
17	(November-March)															
18	Non-Heating Season		6,385	2,831	9,216	79		2,691	4,982	7,674	508		77	12,123	12,199	42,911
19	(April-October)															
20	Daily Average = Total/365		65	29	94			25	38	63			1	59	60	

(1) Actual sales, not weather normalized.

Columbia Gas of Pennsylvania, Inc
Analysis of the Average Monthly Consumption
Twelve Months Ended November 30, 2014

Line No.	Period	Residential (1)					Commercial (1)					Industrial					
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDTh	MDth	MDth	Dth/Cust		MDTh	MDth	MDth	Dth/Cust		MDTh	MDth	MDth	Dth/Cust	
1	Dec	2013	381,727	3639	1650	5290	13.86	37191	1374	1861	3235	86.98	282	30	1891	1921	6,813.1
2	Jan	2014	382,786	5012	2253	7265	18.98	37259	1925	2303	4229	113.49	282	38	2189	2226	7,895.0
3	Feb		383,383	5317	2390	7708	20.10	37336	2096	2529	4625	123.88	280	41	2211	2252	8,044.2
4	Mar		383,689	4561	2054	6616	17.24	37335	1771	2080	3851	103.15	280	36	2221	2257	8,061.2
5	Apr		383,352	2823	1284	4107	10.71	37256	1099	1438	2538	68.11	281	24	2000	2024	7,201.7
6	May		381,674	1291	600	1891	4.96	37104	527	831	1358	36.61	280	12	1798	1811	6,467.1
7	Jun		379,906	560	251	811	2.13	37003	265	542	807	21.80	280	9	1750	1759	6,282.3
8	Jul		378,757	405	173	578	1.53	36918	209	475	684	18.52	279	8	1647	1655	5,931.1
9	Aug		378,119	387	165	552	1.46	36892	205	506	711	19.27	279	8	1749	1757	6,297.4
10	Sep		378,304	408	176	583	1.54	36863	218	513	731	19.83	278	8	1833	1841	6,823.4
11	Oct		379,371	621	282	903	2.38	36903	291	613	904	24.50	277	9	1848	1857	6,702.8
12	Nov	2014	381,823	1634	725	2359	6.18	37095	636	1107	1743	47.00	277	20	1957	1977	7,137.5
13																	
14	Total or Average		381,074	26,660	12,002	38,663	101.07	37,096	10,617	14,798	25,416	683.15	280	242	23,095	23,338	83,456.78
15																	
16	Heating Season			20,164	9,073	29,238	76		7,803	9,880	17,684	475		165	10,469	10,634	37,951
17	(November-March)																
18	Non-Heating Season			6,496	2,929	9,425	25		2,814	4,918	7,732	209		77	12,626	12,703	45,506
19	(April-October)																
20	Daily Average = Total/365			73	33	106			29	41	70			1	63	64	

Columbia Gas of Pennsylvania, Inc
 Analysis of the Average Monthly Consumption
 Twelve Months Ended November 30, 2015

Line No.	Period	Residential (1)					Commercial (1)					Industrial					
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust	
1	Dec	2014	384230	4041	1174	5215	13.57	37284	1317	1856	3173	85.10	274	32	1924	1957	7.142
2	Jan	2015	385187	5206	1495	6701	17.40	37341	1736	2278	4014	107.50	275	41	2020	2060	7.492
3	Feb		385718	5678	1604	7283	18.88	37396	1926	2528	4454	119.09	274	42	2039	2080	7.592
4	Mar		386105	5557	1563	7120	18.44	37384	1889	2322	4211	112.63	274	33	1838	1871	6.828
5	Apr		384943	2966	833	3799	9.87	37306	975	1465	2440	65.41	273	17	1611	1628	5.962
6	May		383544	1210	344	1554	4.05	37156	401	843	1244	33.48	273	8	1660	1667	6.107
7	Jun		381643	585	169	754	1.98	37006	220	603	822	22.22	273	6	1445	1451	5.315
8	Jul		380412	456	133	589	1.55	36932	189	535	724	19.61	273	5	1541	1546	5.663
9	Aug		379773	403	115	518	1.36	36883	175	516	691	18.73	272	4	1560	1564	5.750
10	Sep		379879	421	121	542	1.43	36858	183	545	728	19.75	271	6	1576	1582	5.837
11	Oct		381209	689	195	885	2.32	36910	261	700	961	26.05	271	8	1634	1643	6.062
12	Nov	2015	383419	1483	420	1903	4.96	37048	491	986	1476	39.85	271	16	1924	1939	7.156
13																	
14	Total or Average		383,005	28,696	8,166	36,862	95.81	37,125	9,764	15,175	24,939	669.42	273	216	20,772	20,988	76,905.94
15																	
16	Heating Season			21,966	6,256	28,222	73		7,359	9,969	17,328	464		183	9,744	9,908	36,210
17	(November-March)																
18	Non-Heating Season			6,730	1,910	8,640	23		2,405	5,206	7,611	205		53	11,027	11,080	40,696
19	(April-October)																
20	Daily Average = Total/365			79	22	101			27	42	68			1	57	58	

Columbia Gas of Pennsylvania, Inc
 Analysis of the Average Monthly Consumption
 Twelve Months Ended November 30, 2016

Line No	Period	Residential					Commercial					Industrial					
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust	
1	Dec	2015	385604	3354	1400	4754	12.33	37180	1349	1636	2985	80	273	21	1815	1836	6,727
2	Jan	2016	386053	4593	1908	6501	16.84	37332	1934	1987	3921	105	273	23	1900	1923	7,042
3	Feb		386664	4463	1862	6325	16.36	37353	1933	1994	3927	105	273	23	1933	1957	7,167
4	Mar		386874	3877	1622	5499	14.21	37359	1646	1612	3258	87	273	23	1969	1992	7,297
5	Apr		386057	2454	1039	3493	9.05	37315	1005	1293	2298	62	272	21	1855	1876	6,897
6	May		384528	1236	534	1770	4.60	37169	454	883	1337	36	272	19	1812	1831	6,732
7	Jun		382808	630	266	896	2.34	37081	249	677	926	25	272	18	1730	1748	6,426
8	Jul		381914	404	163	567	1.48	36975	151	583	734	20	272	18	1671	1689	6,210
9	Aug		381290	391	158	549	1.44	36901	103	611	714	19	272	18	1698	1716	6,309
10	Sep		381330	410	166	576	1.51	36905	132	630	762	21	271	19	1754	1773	6,542
11	Oct		382643	643	277	920	2.40	36963	226	761	987	27	271	20	1816	1836	6,775
12	Nov	2016	385073	1636	705	2341	6.08	37046	619	1195	1814	49	271	21	1817	1838	6,780
13																	
14	Total or Average		384,237	24,091	10,100	34,191	88.65	37,132	9,801	13,862	23,663	635.70	272	244	21,770	22,014	80,903.93
15																	
16	Heating Season			17,924	7,496	25,420	66		7,481	8,424	15,905	427		111	9,434	9,545	35,013
17	(November-March)																
18	Non-Heating Season			6,167	2,604	8,771	23		2,320	5,438	7,758	209		133	12,336	12,469	45,891
19	(April-October)																
20	Daily Average = Total/365			66	28	94			27	38	65			1	60	60	

Columbia Gas of Pennsylvania, Inc
 Analysis of the Average Monthly Consumption
 Twelve Months Ended December 31, 2017

Line No.	Period	Residential					Commercial					Industrial					
		Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust	
1	Jan	2017	388916	4615	1916	6531	16.79	37468	1945	2042	3987	106	273	22	1910	1932	7,079
2	Feb		389532	4489	1873	6362	16.33	37489	1942	2058	4000	107	273	22	1954	1976	7,236
3	Mar		389743	3866	1618	5484	14.07	37494	1627	1705	3332	89	273	22	1982	2004	7,341
4	Apr		388920	2415	1023	3438	8.84	37450	968	1354	2322	62	272	21	1878	1899	6,982
5	May		387380	1282	553	1835	4.74	37304	492	893	1385	37	272	19	1832	1851	6,805
6	Jun		385647	626	264	890	2.31	37215	244	681	925	25	272	18	1752	1770	6,507
7	Jul		384747	405	163	568	1.48	37109	153	586	739	20	272	18	1688	1706	6,272
8	Aug		384118	391	159	550	1.43	37035	104	614	718	19	272	18	1709	1727	6,349
9	Sep		384158	411	166	577	1.50	37039	133	633	766	21	271	19	1767	1786	6,590
10	Oct		385481	645	278	923	2.39	37097	229	764	993	27	271	20	1824	1844	6,804
11	Nov		387929	1642	707	2349	6.06	37180	625	1203	1828	49	271	21	1824	1845	6,810
12	Dec	2017	390070	3318	1384	4702	12.05	37398	1331	1691	3022	81	272	21	1810	1831	6,733
13																	
14	Total or Average		387,220	24,103	10,106	34,209	87.99	37,273	9,793	14,224	24,017	642.69	272	241	21,931	22,172	81,509.38
15																	
16	Heating Season			17,930	7,498	25,428	65		7,470	8,699	16,169	432		108	9,481	9,589	35,199
17	(November-March)																
18	Non-Heating Season			6,173	2,608	8,781	23		2,323	5,525	7,848	211		133	12,450	12,583	46,310
19	(April-October)																
20	Daily Average = Total/365			66	28	94			27	39	66			1	60	61	

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

22. Provide supporting data detailing curtailment adjustments, procedures and policies.

Response:

No curtailment adjustments have been made to the retail sales volumes for the twelve months ended November 30, 2015 (Historic Test Year), the twelve months ended November 30, 2016 (Future Test Year) or the twelve months ending December 31, 2017 (Fully Forecasted Rate Year).

See pages 2 through 8 for Columbia's Natural Gas Emergency plan filed in accordance with 52 Pa. Code §59.72.

Details of Columbia's Natural Gas Emergency Plan can be found in Tariff Section 2.3 Gas Emergency Rules and Section 2.4 Emergency Curtailment for Tests or Repair. Please see Exhibit No. 14, Schedule No. 2, for a complete copy of Columbia's tariff.

Columbia Gas[®]
of Pennsylvania

A NISource Company

850 Washington Road
Pittsburgh, PA 15228-2703

March 14, 2002

James J. McNulty, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building,
400 North Street,
Harrisburg, PA 17120

**Re: Natural Gas Emergency Plan of
Columbia Gas of Pennsylvania, Inc.
Filed Pursuant to 52 PA Code §59.72**

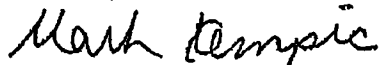
Dear Mr. McNulty:

Enclosed are an original and four copies of Columbia Gas of Pennsylvania, Inc.'s Natural Gas Emergency Plan ("Emergency Plan") to be filed in accordance with 52 Pa. Code §59.72. Please date-stamp one copy of the enclosed Emergency Plan and return it to me in the enclosed envelope.

While compiling its Emergency Plan, Columbia Gas of Pennsylvania, Inc. ("Columbia") identified several sections of its tariff that need to be updated to comply with the changes made to 52 Pa Code Chapters 59 and 69. Columbia will file a compliance tariff in the near future to make these revisions.

As always, if you have any questions, please feel free to call me at 412.572.7142.

Sincerely,



Mark Kempic,
Senior Attorney

enclosures

cc: Office of Consumer Advocate
Office of Small Business Advocate
Office of Trial Staff

Background

Columbia Gas of Pennsylvania, Inc. ("Columbia") serves the energy needs of over 390,000 customers in over 400 communities in 27 of Pennsylvania's 67 counties. These customers are located in over 68 isolated natural gas distribution systems or market areas having their own unique operating characteristics. This results in a very complex distribution system dependent upon upstream pipeline and locally sourced supply deliveries at over 400 points of delivery. In consideration of these factors, combined with the fact that the Company's firm service customers have demand requirements that are highly temperature sensitive, it is incumbent upon Columbia to design, structure and manage its supply/capacity portfolio in a manner which ensures a measure of reliability in serving its firm customer requirements and minimizes the need for effectuating a gas emergency plan for reasons related to supply.

Factors critical to this process for Columbia include its:

- "design" daily/seasonal weather extremes and probabilities
- longer term planning efforts
- function as supplier of last resort (SOLR), and
- management of seasonal operations.

In terms of weather, Columbia designs its supply/capacity portfolio for those daily and seasonal extremes having a 10% probability of occurrence. That means there is a 10% probability, or risk, that Columbia will experience a winter day or winter season with temperatures colder than considered in designing its portfolio.

For planning purposes Columbia forecasts seasonal, annual and peak day demand five years into the future. This forecast horizon enables Columbia to develop, plan, negotiate and contract for the services and capacity needed to timely and capably meet the future expected demand on its system.

In fulfilling its function as the supplier of last resort (SOLR), as specified under Section 2201 of the Natural Gas Choice and Competition Act, Columbia must consider its service obligations to sales customers, and to residential and small commercial CHOICE Service customers whose marketers may fail to deliver adequate supplies when and where needed.

Given the variability of temperatures over the course of a winter season, and inability to predict their timing or duration, combined with other factors that may influence customer demand (sales and CHOICE) and/or adequacy of their supply (CHOICE service), it is imperative that Columbia carefully plan for the utilization of the assets it has call upon. To ensure adequate resources, like storage

inventory and withdrawal ability, are available when and where needed to fulfill its firm service obligations, Columbia models its system demand under multiple weather scenarios and tracks the actual disposition of its assets on a continual basis throughout a season.

Safe and reliable service to firm, human needs and high priority requirements is of foremost concern to Columbia. In its efforts to structure and manage a portfolio that by design is intended to meet this concern, Columbia recognizes the need for and value of contingency plans as well as emergency plans.

Introduction

In accordance with Title 52 Pa. Code §59.72 relating to Natural Gas Emergency Planning, the following will present simplified and understandable rules and procedures to be followed during a crisis and address issues specific to Columbia so that all customers and NGSs on Columbia's system can appropriately prepare to respond to a natural gas emergency.

Columbia maintains an Emergency Manual for internal purposes, which sets forth procedures to be used by employees at both the local level and state level to minimize any hazards which may result from a gas pipeline emergency. Columbia's Emergency Manual is updated from time to time on an as-needed basis and supports the procedures outlined in this Natural Gas Emergency Plan and in Columbia's tariff. The Emergency Manual includes procedures for managing emergencies such as outages (resulting from a shortage of gas supply), civil disturbances, explosions, fires, floods, line breaks, low pressures, odor of gas (wide area) or bomb threats.

(1) Emergency Load Shedding

Emergency load shedding will be required during periods when a natural gas emergency exists¹ and, if there has been sufficient time, the company has already interrupted interruptible services, issued Operational Flow Orders and called for voluntary usage reductions. When emergency load shedding is required, it shall occur according to Columbia's "Limitation Provisions – Daily Requirements", found in paragraph 2.3 (page 32) of Columbia's tariff.

¹According to § 59.73 (a), an emergency exists whenever the aggregate demand of firm service customers on an NGDC's system or confined segment of the system exceeds or threatens to exceed the gas supply or capacity that is actually and lawfully available to the NGDC to meet the demands, and the actual or threatened excess creates an immediate threat to the NGDC's system operating integrity with respect to Priority 1 customers. For the purposes of this Natural Gas Emergency Plan, "firm customers" will be defined as those customers for whom Columbia has contracted firm pipeline capacity, namely sales service customers and CHOICE service customers.

Columbia's Emergency Manual provides further information for Columbia's field personnel on the implementation of emergency load shedding. The Gas Supply Emergency Operating Policy segregates the management of a gas supply emergency in to three phases:

- Phase A: Operations to reduce service
- Phase B: Operations during suspended service
- Phase C: Operations to re-establish service

During Phase A, load will be shed at the industrial and commercial levels prior to interrupting service to residential customers. Every effort will be made to provide as much advance notice as possible to all classes of customers prior to implementing emergency supply reduction. When the shedding of industrial load is required, reductions will occur on a pro-rata basis for each "Order of Interruption" (as detailed in paragraph 2.3 of Columbia's tariff) without regard to priorities of use.

(2) Voluntary Usage Reductions.

To the extent possible, prior to initiating load shedding activities Columbia will appeal to all gas customers to voluntarily reduce gas usage by issuing radio and TV news bulletins requesting that nonessential natural gas requirements be curtailed. For Commercial and Industrial General Distribution Service customers, Columbia will follow the "Operational Alert" procedures set forth in paragraph 3.5 of the Rules Applicable to Distribution Service section of Columbia's tariff.

An appeal will be made to residential customers to turn down their thermostat setting as low as possible, shut off the heat, close doors to unused rooms, close drapes and window shades to reduce heat loss, and reduce hot water usage. News Bulletins for use in the radio and TV media have been pre-drafted by Columbia's Communications personnel to issue an appeal for voluntary gas usage reduction.

(3) Mandatory usage reductions for certain customers consistent with §59.73(c).

In the event of a natural gas emergency, Columbia may require each commercial and industrial retail and transportation customer that is not a Priority 1² customer to reduce its consumption of gas. Columbia has outlined a procedure for communicating an "Emergency Alert" to its General Distribution Service customers in paragraph 3.5.2 of the Rules Applicable to Distribution Service

² A Priority 1 customer is defined as one requiring service for essential human needs use.

section of the tariff. Accordingly, Columbia will use the medium most reasonably expected to reach the customer or the NGS (Natural Gas Supplier) acting as the customer's duly authorized agent in a timely manner, including but not limited to: telephonic, e-mail, facsimile, Nomination EBB, or personal contact. Similarly, Columbia will make every attempt to contact industrial and commercial customers that are served on traditional sales service rates (that is, customers not taking General Distribution Service) using the medium most reasonably expected to reach the customer.

Usage reductions will be segmented by rate schedule and by the type of gas flowing on behalf of customers, according to the "Limitation Provisions – Daily Requirements" section of Columbia's tariff (paragraph 2.3).

An authorized usage factor will be provided to General Distribution Service customers. This factor will represent a percentage of the Maximum Daily Volume specified in each customer's General Distribution Service Application and Agreement. This will enable customers and NGSs to calculate their authorized usage by applying the specified percentage to their Maximum Daily Volume (shown on Columbia's monthly General Distribution Service bill).

(4) Issuance of periodic reports to the media concerning the existing natural gas emergency.

During a natural gas emergency, Columbia will coordinate with public officials, media and civil defense in keeping the public advised of the status and duration of the service interruption. Columbia's Emergency Manual sets forth procedures to be used by personnel from Columbia's Communications department during an emergency in order to assure that all appropriate media contacts are involved as necessary.

(5) Notice to affected customers and NGSs of the expected initiation of emergency actions under § 59.73.

Columbia's communication plan for industrial, commercial customers and NGSs is detailed in section (3) above.

For residential customers, communication during a natural gas emergency will be adapted to best meet the needs of the community or communities involved. Methods used to address gas emergencies may include the following: public radio, television, news media, police radio, telephone, letters, etc.

News bulletins have been pre-drafted for use during natural gas emergencies to address low pressure situations, interruptions and service outages. As addressed in section (2) of this Natural Gas Emergency Plan, a news bulletin has also been drafted for use on radio or TV to appeal for a voluntary usage reduction.

(6) Customer and NGS delivery requirements that apply during the term of emergency action under §59.73, regardless of customer-specific usage reductions that arise or may arise from end-use curtailments.

Columbia's delivery requirements for customers and NGSs are detailed in the Operational Flow Orders (OFO) and Operational Matching Orders (OMO) sections of its tariff (sections 3.7 and 3.8, of the Rules Applicable to Distribution Service section of the tariff, pages 206 and 207).

According to Columbia's OFO provisions, Columbia may direct General Distribution Service customers and NGSs to deliver specified volumes, which may exceed the customer's maximum daily volume which is specified in the General Distribution Application and Agreement. Therefore, customers and NGSs subject to OFOs may be directed to schedule natural gas deliveries that exceed actual consumption.

According to Columbia's OMO provisions, Columbia may direct customers and NGSs to deliver natural gas volumes to match consumption. Therefore, customers and NGSs subject to OMOs may be requested to schedule natural gas deliveries that exceed actual consumption, but Columbia may not require deliveries that exceed actual consumption.

NGSs providing service to CHOICE customers are subject to OFOs and may be directed to schedule deliveries that exceed their customer groups' Daily Delivery Requirement (section 4.11 of the Rules Applicable to Distribution Service section of the tariff, page 242).

(7) Procedure for focusing emergency measures to confined geographic or operational portions, segments or zones of the NGDC (Natural Gas Distribution Company) system where a natural gas emergency exists.

In the event of a natural gas emergency Columbia will exercise all available means to discern:

- its nature
- its location
- the prospective duration

- the availability of alternative sources of supply or capacity
- the customers that may be affected, and
- if other customers may provide assistance by reducing their demand.

This will occur by Columbia's use of information obtained from any one or all of the following:

- Columbia's Supervisory Control and Data Acquisition (SCADA) system
- contacts with upstream pipeline personnel
- contacts with Columbia personnel,
- contacts with other industry counterparts and
- other generally available information pertinent to the Company's operations.

The Company will endeavor to confine its emergency measures to as limited or confined portion of its system, as possible to minimize the number of customers affected and actions needed by the Company.

(8) Procedures for establishing communications with electric system control area operators, if the NGDC provides gas service to electric generation stations.

For each electric generation customer served on its system Columbia maintains distribution service agreements that set forth notification procedures for OFOs, OMOs and emergency situations. During a natural gas emergency, Columbia will adhere to these notification procedures.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

38. Identify company's policy with respect to replacing customers lost through attrition.

Response:

Columbia's policy for replacing customers lost through attrition and its policy for new business are essentially identical. Columbia employs three New Business Development Managers – one in the eastern part of Columbia's territory and two in the western part - to identify and follow-up on leads for both new business as well as customers who left Columbia's system and now desire to return. These managers work with Columbia's new business team to implement the process of connecting the customers to Columbia's system. In addition, Columbia uses the annual Dormant Account Survey process as a means of identifying customers who have left the system and targeting them for reconnection.

Rules and regulations regarding new customers are detailed on Page Nos. 38 through 54 of Tariff Gas Pa. P.U.C. No.9 and are included as part of this Exhibit. Page Nos. 38 through 54 contain rules relevant to a new customer, including Application for Service, Customer's Installation, Testing and Inspection of Customer's Service, Credit, Point of Delivery of Gas to Customer, Extensions, Rights of Way, Introduction of Service, Company Equipment on Customer's Premises and Selection of Rate Schedule. Please refer to Exhibit No. 14, Schedule No. 2, for a complete copy of Columbia's tariff.

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF GAS (Continued)

3. Application for Service

3.1 Application

All Applicants desiring any type of service from the Company under this Tariff shall contact the Company and specifically request the type and nature of service. Applications for service may be made by telephoning the Company or its authorized agent, or through application via the Internet.

Upon being contacted by a customer requesting service, the Company will advise the customer that Choice service is available and that the Company can mail them a list of licensed NGSs offering retail service in the Company's service territory with appropriate contact information for those suppliers. The Company will also advise the customer that they can view this information on the Internet and refer the customer to the Commission for further information.

Prior to providing utility service, the Company may require the applicant to provide:

1. Information that positively identifies him/her self.
2. The name of any adult occupant whose name appears on the mortgage, deed or lease of the property for which the residential utility service is requested.
3. The names of each adult occupant residing at the location, and proof of their identity.
4. A cash deposit, when applicable, as described in the Credit section of this tariff. (C)

The Company may ask for the combined gross income of all adult occupants; however, the applicant is not required to provide the information as a condition of receiving gas service, unless the applicant is seeking to enroll in the Company's Customer Assistance Program, or the applicant is applying for service at a location previously terminated for non-payment, in which cases the applicant must provide the combined gross income of all adult occupants.

3.2 Right to Reject

The Company may place limitations on the amount or character of service it will supply, or may reject applications for any of the following reasons:

- (a) Until the customer has complied with the state and municipal regulations governing gas service.
- (b) If the Company does not have adequate facilities to render the service desired.
- (c) If such service is of a character that it is likely to affect unfavorably service to other customers.
- (d) If, in the judgment of the Company, the applicant's installation of piping or gas equipment is hazardous, or of such a character that satisfactory service cannot be rendered.
- (e) If an extension of street main, except as set forth under Section 8--Extensions, is required to furnish such service.
- (f) Where the service proposed is from a transmission pipeline as specified in the Transmission Lines section of this tariff.
- (g) When it is necessary to conserve the supply of gas as specified in the Service Limitations section of this tariff.
- (h) Until the customer has complied with minimum insulation standards as specified in the Compliance with Minimum Insulation Standards section of this tariff.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

3. Application for Service – continued

3.2 Right to Reject – continued

- (i) Failure to provide the names of each adult occupant residing at the location and proof of their identity.
- (j) When an applicant who is required to secure an account to obtain service, does not pay a security deposit and does not provide a third party guarantor
- (k) Non-payment of a cash deposit equal to one-sixth of the applicant's estimated annual bill, at the time the Company determines a deposit is required, from the following:

(1) An applicant who previously received utility distribution services and was a customer of the Company and whose service was terminated for any of the following reasons:

- I. Nonpayment of an undisputed delinquent account.
- II. Failure to complete payment of a deposit, provide a guarantee or establish credit.
- III. Failure to permit access to meters, service connections or other property of the public utility for the purpose of replacement, maintenance, repair or meter reading.
- IV. Unauthorized use of the utility service delivered on or about the affected dwelling.
- V. Failure to comply with the material terms of a settlement or payment arrangement. (C)
- VI. Fraud or material misrepresentation of identity for the purpose of obtaining utility service.
- VII. Tampering with meters, including, but not limited to, bypassing a meter or removal of an automatic meter reading device or other public utility equipment.
- VIII. Violating tariff provisions on file with the commission so as to endanger the safety of a person or the integrity of the delivery system of the public utility.

(2) Any Applicant or Customer who is unable to establish creditworthiness to the satisfaction of the public utility through the use of a generally accepted credit scoring methodology which employs standards for using the methodology that fall within the range of general industry practice.

(3) A Customer who fails to comply with a material term or condition of a settlement or payment arrangement. (C)

3.3 Acceptance

Acceptance of service by the customer shall constitute an agreement to accept service under these Rules and Regulations, as amended from time to time, the Orders or Rules of the Pennsylvania Public Utility Commission, and Laws of the Commonwealth of Pennsylvania, and the Laws of the United States of America.

3.4 Unauthorized Use

The use of service delivered on or about the affected dwelling obtained from the Company without authority may be immediately terminated by the Company without prior notice as specified in the Notice of Termination of Service section of this tariff. The use of service without notifying the Company and enabling it to read its meter will render the user liable for any amount due for service supplied to the premises from the time of the last reading of the meter, immediately preceding his occupancy, as shown by the books of the Company.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

3. Application for Service – Continued

3.5 Fraud or Material Misrepresentation

The Company may immediately terminate service when fraud or material misrepresentation of the customer's identity is used for the purpose of obtaining service as specified in the Termination of Service section of this tariff.

4. Customer's Installations

4.1 Information from Customer

Anyone desiring to equip his premises for the use of gas shall communicate with the Company personally, or through his contractor or agent, giving the exact location of the premises and details of all gas consuming equipment to be installed.

4.2 Point of Connection

The Company will designate the point where the customer would be required to terminate his piping for connection to the lines of the Company. The furnishing of such information does not constitute an agreement, or obligation, on the part of the Company to render service.

4.3 Meter Space

The customer shall provide, free of expense to the Company, a space satisfactory to the Company for meters, regulators, pipes or other equipment of the Company which may be necessary for the rendering of adequate service, the Company reserving the right to establish standards as to the location, size, fire-proofing, ventilating, etc. of such space in accordance with pressure conditions, quantities and other pertinent factors. In certain buildings, the Company may require that an approved meter room be provided. (C)

4.4 Meter Location

The Company shall have the right to determine the location of its meters, which must be placed where they will be easily accessible, not exposed to extreme heat (as near steam pipes, boilers or furnaces), sudden changes of temperature, or liable to damage by having earth or objects thrown on or placed against them. Meters will not be set in coal cellars under any circumstances, nor under the deck of show windows, or in small closets, or other locations of a like character.

On an outside meter installation, a meter cover or housing may be required at the customer's expense when, in the Company's judgment, conditions require such physical protection for the meter installation.

4.5 Meter Connections

A domestic customer, at his expense, shall furnish and install the necessary piping, valves and fittings, exclusive of meter swivels, for the installation of the Company's meter or meters. All other customers may be required to furnish said piping, etc. depending upon the quantity of gas to be used and the conditions under which service is to be rendered. (C)

(C) Indicates Change

Columbia Gas of Pennsylvania, Inc.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

4. Customer's Installations – Continued

4.6 Temporary Service

The customer shall pay the cost for all material, labor and all other necessary expense incurred by the Company in supplying gas service to the customer for any temporary purpose or use, and shall pay the cost of removing material after service is discontinued, in addition to the regular payments for gas used. The Company will credit the customer with the reasonable salvage value of any material recovered.

4.7 Service Lines

The customer shall install at his expense the service line to the point of connection designated by the Company. (See Rule 8.1--Service Connections.)

4.8 Service Line Specifications

The service line to be installed by the customer shall be in accordance with the Company's requirements as to diameter. All material and construction must be of a quality accepted by the best gas fitting practices, and must conform with the Company's Rules and Regulations governing the installation of service lines.

4.9 Connection of Service Line

In those cases where the service connection of the Company has been installed, the customer shall connect the service line installed by him to the service connection of the Company in a manner required by the Company. In those cases where the service connection of the Company has not been installed, the Company shall connect the service line installed by the customer to the service connection of the Company.

4.10 Regulators and Safety Appliances

In rural areas, where gas service is obtained from a high pressure line, the necessary regulator or regulators and safety devices required to reduce the pressure from the maximum pressure at the high pressure line to a suitable utilization pressure are to be installed at the customer's expense.

4.11 Additional Service Lines

No additional tap or service lines shall be made or meter set for gas service to a garage, or other building on any lot where there already exists a service line to the residence or main building of the customer.

4.12 House Piping

Prior to the installation of house piping by the customer in new or altered premises, inquiry should be made of the Company to determine the requirements, sizes of pipe, quality and other specifications.

4.13 Maintenance of Lines

All house and service lines to the curb valve, or to the property or lot line if there is no curb valve, shall be kept and maintained in good condition by the owner of such facilities. When leaky or hazardous conditions of the service and house lines are found, repairs shall be made promptly by the owner of such facilities. (See the Ownership and Maintenance section of this tariff for further information.)

(C)

Columbia Gas of Pennsylvania, Inc.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

4. Customer's Installations - Continued

4.14 Interference with Facilities

Without prior written notice to the Company, the customer shall not open, tamper or interfere with, in any manner, his service line or with any regulator or regulators or safety appliances installed in connection with service to him, irrespective of ownership thereof, except to see that same are kept in proper working order. Neither shall the customer increase or decrease the pressure of same without the written approval of the Company. Any customer action taken that may endanger the safety of a person or the integrity of the Company's delivery system will be grounds for immediate termination without notice as specified in the Termination of Service section of this tariff.

4.15 Customer's Responsibility

(C)

Customer assumes all responsibility for property owned by the customer on customer's side of the point of connection, as well as for the installation and appliances used in connection therewith, and will save Company harmless from and against all claims for injury or damage to persons or property occasioned by or in any way resulting from such service or the use thereof on customer's side of the point of connection.

5. Testing and Inspecting of Customer's Installations

5.1 Requirement

Prior to the introduction of gas service, the service line of the customer must be tested and inspected to ensure compliance with the Company's standards for gas piping on the customer's premises. Prior to the introduction of gas service, the house piping of the customer must be tested and inspected to ensure compliance with all applicable codes for house piping on the customer's premises.

5.2 Company's Right to Inspect New Customer Service Lines

The Company shall have the right, but shall not be obliged, to inspect any new installation before service is introduced or at any later time, and reserves the right to reject any piping or appliances that is not in accordance with the Company's standard for gas piping on the customer's premises or any applicable codes. However, any such inspection, or failure to inspect, or to reject, shall not render the Company liable or responsible for any loss or damage, resulting from defects in the installation, piping, or appliances, or from violation of Company rules, or from accidents which may occur upon the premises of the customer.

5.3 Testing of Service Lines and House Piping

The customer's service line and house piping must be tested by the owner or his competent representative before service is rendered to a customer, or before service is resumed to a customer whose service line or house piping has been repaired, renewed, enlarged or changed in any manner. Such test is to be made in accordance with the Company's standards for gas piping on customer's premises and all applicable codes.

5.4 Defective Installation

The Company may refuse to connect if, in its judgment, the Customer's installation is defective, or unsatisfactory; it does not meet company standards; or if it fails to meet any applicable code.

(C) Indicates Change

Columbia Gas of Pennsylvania, Inc.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

5. Testing and Inspecting of Customer's Installations - Continued

5.5 Unsatisfactory Test or Inspection

In case of leak, or other unsatisfactory condition of the service line, or house piping, resulting in the disapproval thereof by the Company, correction shall be made of such condition at the owner's expense, in accordance with the Company's standards for gas piping on the customer's premises and all applicable codes.

5.6 Inspection and Testing Fee

The first inspection at any premises shall be without charge, but additional inspections requested by the customer or required because of unsatisfactory conditions disclosed by the first inspection shall be subject to a charge at the rate of Thirty-one Dollars (\$31.00) per hour.

5.7 Responsibility for Material or Workmanship

The Company will not be responsible for any imperfect material or defective or faulty workmanship or for any loss or damage arising from such imperfect material or defective or faulty workmanship, in any job of gas fitting solely by virtue of inspection by Company inspectors under the Testing and Inspecting of Customer's Installations section of this tariff. For protection, adequacy and safety of service to its customers, the Company has adopted these Rules and Regulations, and may refuse to turn gas into any premises where the gas piping does not conform to the rules and regulations. (C)

6. Credit

6.1 Prior Debts

6.1.1 Residential Prior Debts

Service will not be furnished to a former residential customer until amounts due for gas service within the last four (4) years at previous location(s) and in the customer's name have been satisfied. The four (4) year limitation does not apply if the balance includes amounts that were the result of fraud or theft on the part of the applicant. (C)

The Company may, but is not required, to allow the outstanding residential account balance to be transferred to the new account and amortized over a reasonable period of time.

The Company will use all means of determining liability for a past due balance of any residential applicant or customer. This may include the following: (C)

- (1) Use of Company records that contain confidential information previously provided to the Company.
- (2) The dates contained on a valid mortgage, lease or deed containing the applicant or customer's name coincide with the address and period for which the outstanding bill amount accrued and for which the utility is holding the applicant or customer responsible.

(C) Indicates Change

Columbia Gas of Pennsylvania, Inc.

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

6. Credit - Continued

6.1 Prior Debts

6.1.1 Residential Prior Debts – continued

- (3) Information contained in the Company's records that indicate that the applicant was an occupant living at the premise for which the applicant is requesting service during the time frame that the bill accrued.
- (4) Use of a skip tracing software that contains records of names and addresses. This information is maintained by a third party vendor that contains multiple sources of public information. (C)
- (5) Information provided by the applicant or customer and accepted by the Company that verifies that the applicant or customer resided at another address during the period of time in which the bill accrued. (C)

If an outstanding balance exists at the property for which service is being requested, before providing service the Company may require the payment of any outstanding balance or portion of an outstanding balance if the applicant resided at the property for which service is requested during the time the outstanding balance accrued. (C)

6.1.2 Commercial or Industrial Prior Debts

Service will not be furnished to a former commercial or industrial customer until amounts due for gas service at a previous location and in the customer's name have been satisfied.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

6. Credit - continued

6.2 Deposits

Deposits may be required from customers taking service for a period of less than thirty (30) days, in an amount equal to the estimated gross bill for such temporary period. The estimated annual bill shall be calculated on the basis of the annual bill to the premise at which service is being requested for the prior 12 months, or, if unavailable, a similar premise in close proximity. Deposits required by the Company for Tariff regulated charges shall be based on only those regulated charges. Any customer having secured the return of a deposit shall not be required to make a new deposit unless the service has been discontinued or the customer's credit standing impaired through failure to comply with Tariff provisions.

(1) Residential Deposits

The Company uses a generally accepted credit scoring methodology, in the range of general industry practice, based on an Applicant or Customer's utility payment history. The Company will access one of three major credit reporting agencies that use a commercially recognized credit scoring methodology. The payment history of the applicant or customer that is available to the credit reporting agency determines the credit score. (C)

Deposits for residential service will equal one sixth of the estimated annual bill of the property for which the residential utility service is requested. (C)

A Customer or Applicant who is confirmed to be eligible for the Customer Assistance Program shall not be asked to provide a cash deposit. (C)

(A) When applicable, a deposit for residential service may be required from the following:

1. An Applicant who previously received utility distribution services and was a customer of the Company and whose service was terminated for any of the following reasons:

- (a) Nonpayment of an undisputed delinquent account.
- (b) Failure to complete payment of a deposit, provide a guarantee or establish credit.
- (c) Failure to permit access to meters, service connections or other property of the Company for the purpose of replacement, maintenance, repair or meter reading.
- (d) Unauthorized use of the utility service delivered on or about the affected dwelling.
- (e) Failure to comply with the material terms of a settlement or payment arrangement.
- (f) Fraud or material misrepresentation of identity for the purpose of obtaining utility service.
- (g) Tampering with meters, including, but not limited to, bypassing a meter or removal of an automatic meter reading device or other public utility equipment.
- (h) Violating tariff provisions on file with the commission so as to endanger the safety of a person or the integrity of the delivery system of the public utility.

2. Any residential Applicant or Customer who is unable to establish creditworthiness to the satisfaction of the Company through the use of a generally accepted credit scoring methodology which employs standards for using the methodology that fall within the range of general industry practice. The Company may use other means to determine credit worthiness for commercial and industrial customers.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

6. Credit - Continued

6.2 Deposits – Continued

3. A customer who fails to comply with a material term or condition of a settlement or payment arrangement. (C)

(B) The Company may accept a third-party guarantor in lieu of a cash deposit for a residential account. The guaranty shall be in writing and shall state the terms of the guaranty. The Guarantor shall be responsible for all missed payments owed to the Company.

(2) Non-Residential Deposits or Other Form of Adequate Financial Assurance

(A) Letters of credit or other forms of financial assurance acceptable to the Company may be required from all other applicants or customers. The Company shall perform a creditworthiness evaluation of the Applicant or Customer, including an assessment of the credit risk exposure resulting from, but not limited to, distribution rates, customer charges, charges for natural gas supply, interstate pipeline capacity charges, imbalance charges, cash-out charges, pipeline penalty charges, and any other amounts that may become owed to the Company by the Applicant or Customer. If at any time before or during the provision of service to the Applicant or Customer the Company determines that the credit risk exposure is greater than any secured and/or unsecured credit that may be granted resulting from the creditworthiness evaluation, the Applicant or Customer must provide the Company with adequate financial assurance to cover the difference between the credit risk exposure and any secured and/or unsecured credit granted prior to, or to continue receiving any type of service from the Company.

6.3 Return of Deposit or Other Form of Adequate Financial Assurance

The Company may hold a deposit secured from a residential customer until a timely payment history is established. A timely payment history is established when a Residential Customer has paid in full and on time for twelve (12) consecutive months. If a Residential Customer becomes delinquent before the end of the deposit holding period the Company may deduct the outstanding balance from the deposit. At the end of the deposit-holding period, the Company shall deduct the outstanding balance from the deposit and return or credit any positive difference to the customer. If service is terminated before the end of the deposit-holding period, the Company shall deduct the outstanding balance from the deposit and return any positive difference to the customer within sixty (60) days of the termination. (C)

Deposits or other forms of adequate financial assurance secured from a non-residential customer shall be returned to the depositor when undisputed bills covering a period of twelve (12) months have been paid, provided, however, that the Customer's credit profile determined from an updated creditworthiness evaluation conducted by the Company in its reasonable judgment has not so deteriorated by the end of the twelve months as to warrant continued retention of the deposit or other adequate financial assurance. The payment of any undisputed bill, within the meaning of the Public Utility Law, shall be payment of the bill with or without discount or penalty, within thirty (30) days following the period for which the bill was rendered, or payment within thirty (30) days following presentation of the bill, or the payment of any contested bill, payment of which is withheld beyond the period herein mentioned, and the dispute is terminated substantially in favor of the customer, and payment made by the customer within ten (10) days thereafter.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

6. Credit - continued

6.4 Interest on Deposits

6.4.1 Residential

The Company shall accrue interest on the deposit for a residential account, at the simple annual interest rate determined by the Secretary of Revenue for interest on the underpayment of tax under section 806 of the act of April 9, 1929 (P.L. 343, No. 176), known as The Fiscal Code until it is returned or applied. (C)

The interest rate in effect when the deposit is required to be paid shall remain in effect until the later of: 1) the date the deposit is refunded or credited; or 2) December 31. On January 1 of each year, the new interest rate for that year will apply to the deposit. (C)

6.4.2 Non-residential

The Company will pay interest on cash deposits from non-residential customers at the rate of six percent (6%) per annum, without deduction for any taxes thereon. Non-residential accounts with deposits held for more than a year will receive a credit toward their outstanding balance for any accrued interest. The credit will be applied to the account balance at the end of each calendar year. (C)

6.5 Time for Paying Deposits

Upon reconnection of service at a premise previously terminated for non-payment, the Company may require the Applicant or Customer to pay a cash deposit and the Applicant shall have up to 90 days to pay the deposit in accordance with the provisions of Chapter 56. (C)

6.6 Failure to Pay Full Amount of Cash Deposit

The Company may deny service to an Applicant who requests service at a premise previously terminated for non-payment if the Applicant fails to pay the first installment of the cash deposit in accordance with the provisions of Chapter 56. The Company may terminate service to a customer who began taking service at a premise previously terminated for non-payment when the Customer fails to pay the full amount of the cash deposit in accordance with the provisions of Chapter 56. At all other premises, the Company shall not be required to provide service to an Applicant or Customer who fails to pay the full amount of the cash deposit within 90 days, and the Company may terminate service to a Customer who fails to pay the full amount of the cash deposit. (C)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

7. Point of Delivery of Gas to Customer

7.1 Point of Delivery

The point of delivery of gas to a customer shall be at the outlet side of the curb valve, or the property or lot line if there is no curb valve, at which point title of the gas shall pass to the customer; provided, however, in the territory formerly served under Tariff Gas - Pa. P.U.C. Nos. 6 and 7, the point of delivery shall be the outlet side of the meter at which point title of the gas shall pass to the customer. (See the Description of Territory section of this tariff to identify territory formerly served under Tariff Gas - Pa. P.U.C. No. 6 and Tariff Gas - Pa. P.U.C. No. 7.)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

8. Extensions

8.1 Service Connections

The Company will install the service line from its main to point of delivery, as defined in the Point of Delivery section of this tariff; provided, however;

- (a) In the territories formerly served under Tariff Gas--Pa. P.U.C. No. 6 and Tariff Gas--Pa. P.U.C. No. 7, the Company will install the service line from its main to a convenient point approximately fifty (50) feet inside the customer's property line. (See the description of Territory section of this tariff to identify territory formerly served under Tariff Gas--Pa. P.U.C. No. 6 and Tariff Gas--Pa. P.U.C. No. 7.)
- (b) In rural areas, where service is not available directly from the Company, service may be provided from a transmission or production line. It is the sole discretion of the owner of the transmission or production line to allow service from their facilities to the customer. If connection is allowed, the Company's service connection will consist of a tap on the line and a service valve.

8.2 Capital Expenditure Policy

8.2.1 Residential Distribution Service

The applicants will be required to provide a refundable cash deposit to the Company equal to the difference between the minimum capital investment required to serve the applicant's gas requirements and the amount of capital that the Company can justify investing in the project, based on the anticipated gas requirements of the applicant(s). Minimum capital investment is the capital expenditure required to serve only the gas requirements requested by the particular applicant(s).

The maximum allowable investment is the amount of capital expenditure which the estimated revenues generated from a proposed project would support and still provide the necessary return to the company, taking into consideration the estimated additional annual quantities, rate schedule, cost of gas, operating and maintenance expense, interest and taxes.

(C)

8.2.2 Commercial and Industrial Distribution Service

The applicants will be required to provide a refundable cash deposit to the Company equal to the difference between the minimum capital investment required to serve the applicant's gas requirements and the amount of capital that the Company can justify investing in the project, based on the anticipated gas requirements of the applicant(s). Minimum capital investment is the capital expenditure required to serve only the gas requirements requested by the particular applicant(s).

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

8. Extensions - Continued

8.2 Capital Expenditure Policy – Continued

8.2.2 Commercial and Industrial Distribution Service – Continued

- (a) Projects Where the Net Present Value of the Cash Flows, Using the Minimum Capital Investment, is Equal to or Greater than Zero.

Such projects are economically feasible provided that there are assurances that the applicant will use the projected quantities of gas for the minimum time period stated in the agreement. Such assurances may be provided in the form of a minimum use agreement, in which applicant contractually agrees to take delivery of certain minimum quantities of gas, and to pay the applicable distribution charges for such quantities, irrespective of applicant's actual consumption of gas. At the Company's sole discretion, a deposit may be required if the Company is not certain that the applicant will use the quantity of gas, as projected, for the entire Minimum Time Period. The maximum required deposit shall be no more than the minimum capital investment. (C)

- (b) Projects Where the Net Present Value of the Cash Flows, Using the Minimum Capital Investment, is Less than Zero.

The Company shall require a refundable deposit in the amount that the net present value is below zero. For example, if the net present value of a project is -\$1,000, the Company shall require a \$1,000 refundable deposit. In addition, if there is uncertainty that the applicant will use the projected quantity of gas for the minimum time period stated in the agreement, the Company may, in its sole discretion, (1) require the Applicant to pay an additional refundable deposit, or (2) require the applicant to enter into a minimum use agreement, in which applicant contractually agrees to take delivery of certain minimum quantities of gas, and to pay the applicable distribution charges for such quantity, irrespective of applicant's actual consumption of gas. The additional refundable deposit, if required, shall be no more than the combined total of the Company's minimum capital investment and the net present value. For example, if the Company's minimum capital investment is \$10,000 and the net present value of the project is -\$1,000, the applicant shall be required to provide an additional \$9,000 deposit. (C)

For purposes of subsection (a) and (b), above, the maximum allowable investment is the amount of capital expenditure which the estimated revenues generated from a proposed project would support and still provide the necessary return to the Company, taking into consideration the estimated additional annual quantity, rate schedule, cost of gas, operating and maintenance expense, interest and taxes. (C)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

8. Extensions - continued

8.2 Capital Expenditure Policy – continued

8.2.3 Reduction or Elimination of Deposit

In any case where a deposit is required, it may be reduced or eliminated, if in the Company's judgment, the institution of such service will benefit other customers within a reasonable period of time.

8.2.4 Taxes on Deposits for Construction & Customer Advances

Any deposit, advance or other like amounts received from the applicant which shall constitute taxable income as defined by the Internal Revenue Service will have the income taxes segregated in a deferred account for inclusion in rate base in a future rate case proceeding. Such income taxes associated with a deposit or advance will not be charged to the specific depositor of the capital.

8.3 Deposits and Refunds

When a deposit is required by the Company, the terms and conditions of the project and the refund will be specified in an agreement between the Company and the applicant.

Part or all of the deposit may be subject to refund to the applicant upon such basis or conditions as may be mutually agreeable to the Company and the applicant.

8.4 Ownership and Maintenance

The Company shall own, maintain and renew, when necessary, its main extension and/or service line from its main to the point of delivery, as defined in Rule 7.1.

8.5 Interference with Facilities

The Company's main, service line, curb valve shall not be opened, tampered or interfered with at any time. Any action taken, without the Company's prior knowledge, will be considered an action endangering the safety of a person or the integrity of the Company's delivery system and will be grounds for immediate termination of service.

8.6 Special Facilities

Any special services, facilities, instrumentalities or non-standard construction methodologies which may be rendered or furnished by the Company for an applicant or customer at his request or at the direction of a governmental authority, and not provided for in the Company's rate schedules, and not ordinarily, necessarily, or directly involved in the furnishing of natural gas distribution service, including but not limited to any distribution system improvements necessary to serve customers seeking to add gas fired generating units, natural gas vehicle filling stations or other customer equipment that places higher than typical demands on the distribution system, shall be paid for by the applicant or customer for whom such services, facilities, instrumentalities or non-standard construction methodologies are furnished, and such costs shall be in addition to the charges for natural gas distribution service provided for in the applicable rate schedule or in addition to any deposit required under this section.

(C)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

9. Rights-of-Way

9.1 Company Facilities on Applicant or Customer's Property

(C)

When, in order to serve an applicant or customer, it is necessary to extend the Company's facilities over or through the applicant or customer's property, the applicant or customer may be required to enter into a right of way agreement with the Company in which the applicant or customer shall grant to the Company all necessary easements or rights of way on property owned by the applicant or customer at no cost to the Company. Any such easement or right of way shall be recorded and shall run with the land. Applicant or customer will be required to save the Company harmless from claims to the easements or rights of way granted to the Company pursuant to this tariff provision.

9.2 Procurement by Applicant or Customer

(C)

When, in order to provide natural gas distribution service to an applicant or customer, it is necessary to extend the Company's facilities over or through the property of a third party, the applicant or customer shall, at a minimum, use its best efforts to assist the Company in acquiring any necessary easements or rights of way on property owned by third parties. The applicant or customer may be required to secure to, and for, the Company, all necessary and convenient easements or rights of way and to pay the costs incident thereto. The applicant or customer shall accept service subject to any limitations or restrictions contained in the easement or right of way agreement.

9.3 Delays

(C)

Applications for service from facilities to be constructed where a right of way is not owned by the Company, will only be accepted subject to delays incident to obtaining a satisfactory easement or right of way. The Company shall not be obligated to proceed with the capital expenditure and the Company's agreement to construct facilities to serve the applicant or customer may be terminated at the discretion of the Company if: (1) the applicant or customer fails to enter into a right of way agreement or easement with the Company as required by the provisions of this Tariff regarding Company Facilities on Applicant or Customer's Property; or (2) the Company is not able to obtain such third party easements or rights of way upon terms and conditions (including cost) mutually agreeable to the Company and such third party property owner(s). In the event of such termination, the applicant or the customer shall be responsible for all costs expended or obligated by the Company related to the proposed facilities at the time of termination.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

10. Introduction of Service

10.1 Customer to be Present When Service is Commenced

As a safety precaution, the customer, or an adult representative of the customer, shall specify the time when gas service is to be turned on, and the Company will not turn on such service unless said customer or adult representative so directs.

11. Company Equipment on Customer's Premises

11.1 Maintenance

The Company shall keep in repair and maintain its own property installed on the premises of the customer.

11.2 Customer's Responsibility

The customer shall be responsible for safe keeping of the Company's property while located on the customer's premises. In the event of injury or destruction of any such property from the act of negligence of the customer or his agent, the customer shall pay the costs of repairs and replacement.

11.3 Protection by Customer

The customer shall protect the equipment of the Company on his premises, and shall not permit any person, except a Company employee having proper Company identification, to break any seals upon, or do any work on, any meter, service pipe or other equipment of the Company located on the customer's premises.

11.4 Tampering

In the event of the Company's meters or other property being tampered or interfered with, the customer being supplied through such equipment shall pay the amount which may be reasonably estimated to be due for service used but not registered on the Company's meter, and for any repairs, replacements or changes in facilities required, as well as for costs of inspections, investigations and protective installations.

11.5 Access to Premises

The Company, or its authorized agents, shall have access at all reasonable times to the property or premises in or on which gas is used, to determine if the gas is being carried, distributed and burned in a proper and safe manner and in accordance with these Rules and Regulations, or to read, inspect and test the meter or house lines and other appliances, equipment or facilities. Refusal on the part of the customer to allow access to his premises shall constitute sufficient cause for turning off the gas supply to such premises.

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

11. Company Equipment on Customer's Premises - continued

11.5 Access to Premises - Continued

In the event the customer does not provide access during a 12 consecutive billing cycle period to read the meter, upon notice from the Company, the customer must choose from one of the following three options: (C)

- (1) To schedule a service call to gain access to the premises for purposes of inspection or meter reading. The Company will provide one service call annually to customers for the purpose of gaining access. If a customer requests to schedule an additional service call during a 12 consecutive billing cycle period, the customer will be assessed a charge for a one hour service call. Additionally, if the customer fails to meet a scheduled appointment without good cause and without providing a 24 hour notice of cancellation, the Company may charge for one hour of service time. If the Company fails to meet a scheduled appointment without good cause and without providing 24 hour notice of cancellation, the Company may credit the customer's account with a credit equal to one hour of service time; or (C)
- (2) To install, at the Customer's expense, telemetering facilities for purposes of monitoring and/or billing customer usage. Customer shall provide and maintain phone and/or electric lines to the location of such facilities as specified by the Company; or
- (3) To install, an electronic meter-reading device for the purpose of monitoring and/or billing customer usage.

If the customer does not select one of the above three options within 60 days after notice from the Company, the Company reserves the right in its sole discretion to implement one of the above three options. If the customer refuses to allow the Company to implement one of the above three options, it will be grounds for termination. (C)

(C) Indicates Change

**RULES AND REGULATIONS GOVERNING THE
DISTRIBUTION AND SALE OF GAS (Continued)**

12. Selection of Rate Schedule

12.1 Choice of Rate and Company Assistance

Where optional rate schedules are available for the same class of service, the customer shall designate the schedule he desires. Where selection of the most favorable schedule is difficult to predetermine, the Company will, at the request of the customer, assist the customer in the choice of the schedule most advantageous to the customer. The customer will be given reasonable opportunity to change to another schedule, but the Company shall not be required to make refunds for any previous billing under any schedule prior to the time of receipt of a written request from the customer for a change to another schedule.

While the Company will explain the contents of each of its rate schedules to customers, the Company shall not be required to assist customers in choosing between sales service and distribution service or in evaluating proposals of natural gas suppliers.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

39. Identify procedures developed to govern relationships between the respondent and potential customers; i.e., basically expansion, alternate energy requirements, availability of supply, availability of distribution facilities, ownership of metering and related facilities.

Response:

The relationship between Columbia Gas of Pennsylvania, Inc. and potential customers is described in its tariff currently on file with the Pennsylvania Public Utility Commission (Commission). Please reference Exhibit No. 14, Schedule No.2.

The availability of gas supply and/or capacity is evaluated for new loads being considered for addition to the distribution system. Key variables include the daily maximum and annual volume of the load being evaluated, the character of service being requested (sales service or general distribution service, firm service or interruptible service) and the ability to accept such new loads within the constraints of existing distribution facilities and the existing contracts with the companies' interstate pipeline suppliers. Ownership of metering and related facilities is specifically addressed in Section 4 (Customer's Installations - refer to Page Nos. 40-42) of the Company's tariff currently on file with the Commission.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

4. Provide an exhibit for each customer classification showing the following data for the test year and the four previous years.
- a. The maximum coincident peak day demand.
 - b. The maximum coincident three-day peak day demand.
 - c. The average monthly consumption in MCF during the primary heating season (November - March).
 - d. The average monthly consumption in MCF during the non-heating season (April - October).
 - e. The average daily consumption in MCF for each twelve-month period.

Response:

Consistent with the fact that Columbia now bills in therms, the requested information is provided in Dth.

- a. See Page 2.
- b. See Page 2.
- c. See Exhibit No. 10, Schedule No.2.
- d. See Exhibit No. 10, Schedule No.2.
- e. See Exhibit No. 10, Schedule No.2.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

**Maximum Coincident Peak Day Demand
 (Dth)**

<u>Twelve Months Ending</u>	11/30/2015	11/30/2014	11/30/2013	11/30/2012	11/30/2011
	740,299	733,227	632,443	547,186	576,456

**Maximum Coincident Three-Day Peak Day Demand
 (Dth)**

<u>Twelve Months Ending</u>	11/30/2015	11/30/2014	11/30/2013	11/30/2012	11/30/2011
Day 1	617,841	680,730	632,443	500,412	570,207
Day 2	740,299	733,227	585,786	470,752	527,869
Day 3	638,205	561,193	577,246	483,159	576,456

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

13. Submit the projected demands for all customer classes for both purchased and produced gas for the three years following the test year filing.

Response:

Please see Exhibit No. 10, Schedule No. 6, Pages 2-4.

Columbia Gas of Pennsylvania, Inc
 Analysis of the Average Monthly Consumption
 Twelve Months Ended December 31, 2018

Line No.	Period	Residential					Commercial					Industrial						
		Sales		Trans	Through-	Average	Total Customers	Sales		Trans	Through-	Average	Total Customers	Sales		Trans	Through-	Average
		Volume	MDth	Volume	MDth			Volume	MDth	Volume	MDth			Volume	MDth	Volume	MDth	
1	Jan	2018	391,731	4,621	1,919	6,540	16.7	37,604	1,961	2,044	4,005	106.5	273	22	2,091	2,113	7,741	
2	Feb		392,352	4,515	1,856	6,371	16.2	37,625	1,959	2,059	4,018	106.8	273	22	2,138	2,160	7,913	
3	Mar		392,565	3,908	1,584	5,492	14.0	37,631	1,639	1,707	3,346	88.9	273	22	2,163	2,185	8,005	
4	Apr		391,736	2,433	1,010	3,443	8.8	37,587	976	1,355	2,331	62.0	272	21	2,057	2,078	7,641	
5	May		390,184	1,300	538	1,838	4.7	37,440	498	893	1,391	37.2	272	19	2,012	2,031	7,468	
6	Jun		388,439	631	260	891	2.3	37,351	248	681	929	24.9	272	18	1,934	1,952	7,178	
7	Jul		387,532	406	163	569	1.5	37,244	154	587	741	19.9	272	18	1,870	1,888	6,942	
8	Aug		386,899	396	155	551	1.4	37,170	106	615	721	19.4	272	18	1,891	1,909	7,020	
9	Sep		386,939	412	166	578	1.5	37,174	135	634	769	20.7	271	19	1,944	1,963	7,245	
10	Oct		388,271	629	295	924	2.4	37,232	231	766	997	26.8	271	20	2,003	2,023	7,466	
11	Nov		390,737	1,641	712	2,353	6.0	37,315	632	1,204	1,836	49.2	271	21	2,006	2,027	7,481	
12	Dec	2018	392,894	3,326	1,382	4,708	12.0	37,535	1,339	1,696	3,035	80.9	272	21	1,992	2,013	7,402	
13																		
14	Total or Average		390,023	24,218	10,040	34,258	87.49	37,409	9,878	14,241	24,119	643.07	272	241	24,105	24,346	89,501.96	
15																		
16	Heating Season			18,011	7,453	25,464	65		7,530	8,710	16,240	432		108	10,392	10,500	38,542	
17	(November-March)																	
18	Non-Heating Season			6,207	2,587	8,794	23		2,348	5,531	7,879	211		133	13,713	13,846	50,960	
19	(April-October)																	
20	Daily Average = Total/365			66.35	27.51	93.86			27.06	39.02	66.08			0.66	66.04	66.70		

Columbia Gas of Pennsylvania, Inc
 Analysis of the Average Monthly Consumption
 Twelve Months Ended December 31, 2019

Line No	Period	Residential					Commercial					Industrial					
		Sales Customers	Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	Total Customers	Sales Volume	Trans Volume	Through-Put	Average	
		MDth	MDth	MDth	MDth	Dth/Cust	MDth	MDth	MDth	MDth	Dth/Cust	MDth	MDth	MDth	MDth	Dth/Cust	
1	Jan	2019	394,621	4,629	1,921	6,550	16.6	37,741	1,973	2,051	4,024	106.6	273	22	2,092	2,114	7,745
2	Feb		395,246	4,523	1,858	6,381	16.1	37,762	1,971	2,066	4,037	106.9	273	22	2,138	2,160	7,913
3	Mar		395,481	3,915	1,585	5,500	13.9	37,768	1,649	1,713	3,362	89.0	273	22	2,164	2,186	8,009
4	Apr		394,626	2,437	1,011	3,448	8.7	37,724	983	1,359	2,342	62.1	272	21	2,057	2,078	7,641
5	May		393,063	1,302	538	1,840	4.7	37,576	501	896	1,397	37.2	272	19	2,012	2,031	7,468
6	Jun		391,305	632	260	892	2.3	37,487	251	682	933	24.9	272	18	1,934	1,952	7,178
7	Jul		390,391	407	163	570	1.5	37,379	157	588	745	19.9	272	18	1,843	1,861	6,843
8	Aug		389,753	397	155	552	1.4	37,305	108	616	724	19.4	272	18	1,891	1,909	7,020
9	Sep		389,794	413	166	579	1.5	37,309	137	635	772	20.7	271	19	1,945	1,964	7,248
10	Oct		391,136	630	295	925	2.4	37,367	233	768	1,001	26.8	271	20	2,003	2,023	7,466
11	Nov		393,620	1,643	713	2,356	6.0	37,451	636	1,208	1,844	49.2	271	21	2,007	2,028	7,485
12	Dec	2019	395,793	3,332	1,383	4,715	11.9	37,671	1,347	1,702	3,049	80.9	272	21	1,993	2,014	7,406
13																	
14	Total or Average		392,901	24,260	10,048	34,308	86.97	37,545	9,946	14,284	24,230	643.69	272	241	24,083	24,324	89,421.08
15																	
16	Heating Season			18,042	7,460	25,502	65		7,576	8,740	16,316	433		108	10,396	10,504	38,557
17	(November-March)																
18	Non-Heating Season			6,218	2,588	8,806	22		2,370	5,544	7,914	211		133	13,687	13,820	50,864
19	(April-October)																
20	Daily Average = Total/365			66.47	27.53	93.99			27.25	39.13	66.38		0.66	65.98	66.64		

Columbia Gas of Pennsylvania, Inc
 Analysis of the Average Monthly Consumption
 Twelve Months Ended December 31, 2020

Line No	Period	Residential					Commercial					Industrial					
		Customers	Sales	Trans	Through-	Average	Total Customers	Sales	Trans	Through-	Average	Total Customers	Sales	Trans	Through-	Average	
			Volume	Volume	Put			Put	Volume	Volume			Put	Put	Volume		Volume
			MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust		MDth	MDth	MDth	Dth/Cust	
1	Jan	2020	397,311	4,638	1,924	6,562	16.5	37,866	1,988	2,061	4,049	106.9	273	22	2,091	2,113	7,741
2	Feb		397,940	4,532	1,861	6,393	16.1	37,887	1,987	2,076	4,063	107.2	273	22	2,138	2,160	7,913
3	Mar		398,156	3,922	1,588	5,510	13.8	37,893	1,663	1,720	3,383	89.3	273	22	2,163	2,185	8,005
4	Apr		397,315	2,442	1,013	3,455	8.7	37,849	992	1,364	2,356	62.2	272	21	2,057	2,078	7,641
5	May		395,742	1,305	539	1,844	4.7	37,701	506	899	1,405	37.3	272	19	2,012	2,031	7,468
6	Jun		393,972	634	260	894	2.3	37,611	253	685	938	24.9	272	18	1,934	1,952	7,178
7	Jul		393,052	408	163	571	1.5	37,503	157	591	748	19.9	272	18	1,870	1,888	6,942
8	Aug		392,410	398	155	553	1.4	37,429	109	619	728	19.5	272	18	1,891	1,909	7,020
9	Sep		392,450	414	166	580	1.5	37,433	138	638	776	20.7	271	19	1,944	1,963	7,245
10	Oct		393,802	631	296	927	2.4	37,491	236	771	1,007	26.9	271	20	2,003	2,023	7,466
11	Nov		396,303	1,647	714	2,361	6.0	37,575	642	1,213	1,855	49.4	271	21	2,006	2,027	7,481
12	Dec	2020	398,490	3,340	1,385	4,725	11.9	37,796	1,359	1,709	3,068	81.2	272	21	1,992	2,013	7,402
13																	
14	Total or Average		395,579	24,311	10,064	34,375	86.55	37,670	10,030	14,346	24,376	645.43	272	241	24,105	24,346	89,501.96
15																	
16	Heating Season			18,079	7,472	25,551	64		7,639	8,779	16,418	434		108	10,392	10,500	38,542
17	(November-March)																
18	Non-Heating Season			6,232	2,592	8,824	22		2,391	5,567	7,958	211		133	13,713	13,846	50,960
19	(April-October)																
20	Daily Average = Total/365			66.61	27.57	94.18			27.48	39.30	66.78			0.66	66.04	66.70	

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

3. Submit a schedule showing a reconciliation of test year MCF sales and line losses. List all amounts of gas purchased, manufactured and transported.

Response:

See Page 2 attached. Note that the data is presented in DTH. Columbia Gas of PA converted from billing in MCFs to therms effective February 2012, as approved by the Commission at R-2010-2215623.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

14. Supply an exhibit showing the gas deliveries to each customer class for the most recent 24 month period. The exhibit should identify the source of the gas, such as "purchased" (pipeline), "production" (includes purchases from local producers), "storage withdrawal", "propane/air", and "unaccounted for".

Response:

See Pages 2 and 3 attached. Note that the data is presented in DTH. Columbia Gas of PA converted from billing in MCFs to therms effective February 2012, as approved by the Commission at R-2010-2215623.

Columbia Gas of Pennsylvania, Inc.
Twelve Months Ended November 30, 2015
Dth

Description	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Total
Requirements													
Residential	3,659,656	4,720,572	5,142,855	5,027,913	2,673,897	1,084,388	527,922	455,592	402,816	421,021	689,423	1,483,418	26,289,472
Commercial	1,412,108	1,826,057	2,038,809	1,953,266	1,058,253	432,078	244,420	197,179	175,576	187,864	265,951	520,639	10,312,201
Industrial	28,069	40,879	26,320	38,072	20,324	7,645	6,297	3,881	5,806	(958)	8,895	14,081	199,312
Public Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenue - Mcf	277,000	574,000	505,000	(1,808,000)	(1,396,000)	(578,000)	(161,000)	(2,000)	33,000	71,000	906,000	993,000	(586,000)
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Retail	5,376,832	7,161,508	7,712,985	5,211,252	2,356,474	946,111	617,639	654,653	617,198	678,927	1,870,269	3,011,138	36,214,985
Other Company Use	10,757	11,957	11,912	11,637	9,613	6,706	4,028	1,681	5,699	1,138	8,417	8,431	91,975
Free Municipal and Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas Lost from Storage - Current	68	68	69	69	68	68	68	68	68	68	67	68	817.01
Non-Traditional Sales - Mcf	14,696	193,804	303,972	364,372	1,700	31,700	104,521	468,900	32,094	284,600	46,800	35,300	1,882,459
Total Miscellaneous Deliveries	25,521	205,829	315,953	376,078	11,381	38,474	108,617	470,649	37,861	285,805	55,285	43,800	1,975,251
Unaccounted for - Losses in Black	1,095,410	2,207,709	609,573	(1,563,811)	(2,323,490)	(1,797,436)	15,641	629,565	(64,599)	100,565	591,299	(81,866)	(581,440)
Total Requirements	6,497,763	9,575,046	8,638,510	4,023,518	44,365	(812,851)	741,896	1,754,866	590,460	1,065,298	2,516,853	2,973,072	37,608,796
Supply													
Field Line Purchases	12,593	11,586	10,593	10,623	7,852	13,536	5,808	13,774	11,069	9,794	10,193	12,409	129,830
Transmission Line Purchases	1,741,447	2,733,410	4,075,213	2,396,705	3,994,983	2,577,366	3,101,739	3,674,799	3,341,815	3,257,385	2,299,453	616,423	33,810,737
City Gate Purchases	622,305	680,413	617,473	593,420	395,568	279,695	229,350	482,794	481,874	466,910	566,102	695,110	6,111,014
Other Purchased Gas Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Exchange Activity	620,850	40,128	(1,318,502)	(2,303,933)	(1,526,047)	(354,942)	991,272	1,230,780	419,814	775,368	745,107	369,720	(310,386)
Total Purchases	2,997,195	3,465,537	3,384,777	696,815	2,872,357	2,515,656	4,328,169	5,402,147	4,254,571	4,509,457	3,620,855	1,893,661	39,741,196
Storage	3,500,501	6,109,441	5,253,664	3,326,635	(2,828,059)	(3,328,575)	(3,586,341)	(3,647,349)	(3,664,179)	(3,444,227)	(1,104,070)	1,279,342	(2,133,216)
Shrinkage	68	68	69	69	68	68	68	68	68	68	67	68	817
Gas Volumes Available - Steamed	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply	6,497,763	9,575,046	8,638,510	4,023,518	44,365	(812,851)	741,896	1,754,866	590,460	1,065,298	2,516,853	2,973,072	37,608,796

Columbia Gas of Pennsylvania, Inc.
Twelve Months Ended November 30, 2014
Dth

Description	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Total
Requirements													
Residential	3,639,332	5,012,354	5,317,298	4,561,305	2,823,144	1,291,276	560,123	405,342	387,469	407,719	621,023	1,633,946	26,660,331
Commercial	1,399,302	1,972,966	2,107,490	1,789,615	1,072,485	557,215	272,272	159,631	207,386	218,415	300,023	642,881	10,699,680
Industrial	23,713	32,802	42,943	38,875	26,068	16,177	9,972	5,565	11,604	7,467	10,345	13,024	238,555
Public Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
Unbilled Revenue - Mcf	529,000	758,000	(670,000)	(1,073,000)	(1,301,000)	(620,000)	(201,000)	(2,000)	56,000	124,000	753,000	1,671,000	24,000
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Retail	5,591,347	7,776,122	6,797,731	5,316,795	2,620,697	1,244,668	641,367	568,538	662,458	757,602	1,684,390	3,960,851	37,622,566
Other Company Use	10,591	11,613	11,899	11,736	8,843	6,891	3,994	4,121	3,420	3,290	3,693	6,817	86,906
Free Municipal and Other	184	342	390	540	0	0	0	0	0	0	0	0	1,456
Gas Lost from Storage - Current	69	69	69	69	68	67	67	68	67	67	67	67	814
Non-Traditional Sales - Mcf	799,754	530,592	535,368	465,000	462,800	436,400	386,143	60,450	256,185	358,300	103,927	183,700	4,578,619
Total Miscellaneous Deliveries	810,598	542,616	547,728	477,345	471,711	443,358	390,204	64,639	259,672	361,657	107,687	190,584	4,667,795
Unaccounted for - Losses in Black	1,592,697	894,027	(180,778)	(1,037,882)	(2,310,747)	(1,999,290)	(242,659)	506,995	74,238	11,999	703,348	1,974,045	(14,007)
Total Requirements	7,994,642	9,212,765	7,164,679	4,756,258	781,661	(311,264)	788,911	1,140,171	996,368	1,131,258	2,495,425	6,125,480	42,276,355
Supply													
Field Line Purchases	52,078	(21,397)	13,734	11,579	10,962	13,109	12,864	5,766	10,471	11,525	13,839	12,338	146,868
Transmission Line Purchases	3,211,756	4,447,883	3,322,159	2,284,683	4,224,470	4,404,541	3,363,513	3,790,383	3,071,296	3,393,455	2,429,886	2,326,746	40,270,771
City Gate Purchases	602,184	671,886	617,279	601,386	392,117	301,389	235,440	205,695	236,685	229,040	307,695	555,640	4,956,436
Other Purchased Gas Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Exchange Activity	(1,309,460)	(2,551,443)	(2,172,902)	(1,677,615)	(1,430,380)	(564,148)	770,782	1,098,829	1,018,624	1,129,908	646,373	686,276	(4,355,157)
Total Purchases	2,556,558	2,546,929	1,780,270	1,220,033	3,197,169	4,154,891	4,382,599	5,100,673	4,337,076	4,763,928	3,397,793	3,581,000	41,018,918
Storage	5,438,015	6,665,767	5,384,340	3,536,156	(2,415,576)	(4,466,222)	(3,593,755)	(3,960,569)	(3,340,775)	(3,632,738)	(902,435)	2,544,413	1,256,622
Shrinkage	69	69	69	69	68	67	67	68	67	67	67	67	814
Gas Volumes Available - Steamed	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply	7,994,642	9,212,765	7,164,679	4,756,258	781,661	(311,264)	788,911	1,140,171	996,368	1,131,258	2,495,425	6,125,480	42,276,354

COLUMBIA GAS OF PENNSYLVANIA, INC.

WEATHER NORMALIZATION ADJUSTMENT

Response: Residential and Commercial volumes have been normalized using the calculations provided in the following table.

Residential Normalization Routine											
		Normal =		1996	2015	20 year average					
		Actual	Dth/Cus					HDD	HDD	Normal	
	Customers	Dth	Actual	NTS	TS Actual	TS Normal	Normal	Actual	Normal	Dth	
2015	Jan	385,187	6,700,568	17.40	1.54	15.85	15.18	16.72	1131	1083	6,441,451
2015	Feb	385,718	7,282,873	18.88	1.37	17.51	15.21	16.58	1208	1049	6,393,830
2015	Mar	386,105	7,120,113	18.44	1.37	17.07	13.07	14.45	1145	877	5,577,570
2015	Apr	384,943	3,799,430	9.87	1.43	8.44	8.01	9.43	597	566	3,630,629
2015	May	383,544	1,553,792	4.05	1.38	2.67	3.11	4.50	227	265	1,725,090
2015	Jun	381,643	754,109	1.98	1.43	0.55	0.81	2.24	63	93	853,780
2015	Jul	380,412	588,666	1.55	1.55	0.00	0.00	1.55	8	10	588,666
2015	Aug	379,773	517,654	1.36	1.36	0.00	0.00	1.36	2	3	517,654
2015	Sep	379,879	541,624	1.43	1.43	0.00	0.00	1.43	16	22	541,624
2015	Oct	381,209	884,586	2.32	1.39	0.93	1.09	2.48	146	171	945,335
2015	Nov	383,419	1,903,095	4.96	1.37	3.60	4.41	5.77	368	451	2,214,053
2014	Dec	384,230	5,215,319	13.57	1.51	12.06	10.88	12.39	909	820	4,761,643
			36,861,828	95.81	17.13	78.68	71.76	88.89	5820	5410	34,191,326

Commercial Normalization Routine											
		Normal =		1996	2015	20 year average					
		Actual	Dth/Cus					HDD	HDD	Normal	
	Customers	Dth	Actual	NTS	TS Actual	TS Normal	Normal	Actual	Normal	Dth	
2015	Jan	37,341	4,014,243	107.50	21.16	86.34	82.68	103.84	1131	1083	3,877,411
2015	Feb	37,396	4,453,666	119.09	18.76	100.33	87.13	105.89	1208	1049	3,959,811
2015	Mar	37,384	4,210,601	112.63	18.79	93.84	71.88	90.67	1145	877	3,389,495
2015	Apr	37,306	2,440,130	65.41	19.52	45.89	43.51	63.03	597	566	2,351,237
2015	May	37,156	1,244,055	33.48	18.94	14.54	16.97	35.92	227	265	1,334,482
2015	Jun	37,006	822,201	22.22	19.55	2.67	3.94	23.49	63	93	869,201
2015	Jul	36,932	724,342	19.61	19.61	0.00	0.00	19.61	8	10	724,342
2015	Aug	36,883	690,940	18.73	18.73	0.00	0.00	18.73	2	3	690,940
2015	Sep	36,858	727,850	19.75	19.37	0.38	0.52	19.89	16	22	733,084
2015	Oct	36,910	961,348	26.05	19.03	7.01	8.21	27.25	146	171	1,005,659
2015	Nov	37,048	1,476,441	39.85	18.73	21.12	25.88	44.62	368	451	1,652,926
2014	Dec	37,284	3,172,726	85.10	20.73	64.36	58.06	78.79	909	820	2,937,777
			24,938,543	669.42	232.94	436.48	398.77	631.72	5820	5410	23,526,365

Exhibit No. 10
Schedule No. 9
Page 1 of 1
Witness: A. L. Efland

COLUMBIA GAS OF PENNSYLVANIA, INC.
VOLUMETRIC PORTION OF THE LOAD GROWTH ADJUSTMENT
TWELVE MONTHS ENDED NOVEMBER 30, 2015
53.62

Response:

Please see Exhibit 3, Schedule 5.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

1. Provide a Cost of Service Study showing the rate of return under the present and proposed tariffs for all customer classifications. The study should include a summary of the allocated measures of value, operating revenues, operating expenses and net return for each of the customer classifications at original cost and at the 5-year trended original cost.

Response: See Exhibit No. 111, Schedule Nos. 1 through 3

2. Provide a statement of testimony describing the complete methodology of the cost of service study.

Response: See Statement No. 11

3. Provide a complete description and back-up calculations for all allocation factors.

Response: See Statement No. 11 and related attachments.

9. Supply a cost analysis supporting minimum charges for all rate schedules.

Response: See Exhibit No. 111, Schedule No. 1, Pages 14 through 30.

10. Supply a cost analysis supporting demand charges for all tariffs, which contain demand charges.

Response: None of Columbia's tariff rate schedules contain a distribution cost demand charge.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

5. Submit a Bill Frequency Analysis for each rate. The analysis should include the rate schedule and block interval, the number of bills at each interval, the cumulative number of bills at each interval, the Mcf or therms at each interval, the cumulative Mcf or therms at each interval, the accumulation of Mcf or therms passing through each interval, and the revenue at each interval for both the present and the proposed rates. The Analysis should show only those revenues collected from the basic tariff.

Response: Refer to Exhibit No. 103, Schedule No.1 (Revenue @ Current Rates on a Forecast Adjusted Bills and Volume) and Exhibit No. 103, Schedule No. 7, (Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volume).

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

7. Supply a graph of present and proposed base rates on hyperbolic cross section paper.

Response: Refer to Exhibit No. 111, Schedule No.5.

12. Supply a tabulation of base rate bills for each rate schedule comparing the existing rates to proposed rates. The tabulation should show the dollar difference and the per cent increase or decrease.

Response: Refer to Exhibit No. 103, Schedule No.8 and Exhibit No. 111, Schedule 6.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
A. ALL UTILITIES

47. Submit a schedule showing rate of return on facilities allocated to serve wholesale customers.

Response: Columbia Gas of Pennsylvania, Inc. does not offer service to wholesale customers; therefore, no facilities were allocated within the class cost of service studies presented in Exhibit No. 111.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

5. Submit a schedule showing the sources of gas supply associated with annualized MCF sales.

Response:

The following schedule shows the sources of supply used to meet Columbia's sales during the twelve-month period ended November 30, 2015 (Historic Test Year). Consistent with the fact that Columbia now bills in therms rather than cubic feet, this information is provided in Dth rather than Mcf.

	(MDth)
Interstate Pipeline Purchases	38,791
City Gate Purchases	1,225
Local Production	130
Storage	
Withdrawal	21,227
Injection	(23,764)
Net	-2,537
All Sources	37,609

Witness: N.M. Paloney

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

18. If the utility has a Fuel Adjustment Clause:
- a. State the base fuel cost per MCF chargeable against basic customers' rates during the test year. If there was any change in this basic fuel charge during the test year, give details and explanation thereof.
 - b. State the amount in which the fuel adjustment clause cost per MCF exceeds the fuel cost per MCF charged in base rates at the end of the test year.
 - c. If fuel cost deferment is used at the end of the test year, give:
 - (i) The amount of deferred fuel cost contained in the operating statement that was deferred from the 12-month operating period immediately preceding the test year.
 - (ii) The amount of deferred fuel cost that was removed from the test period and deferred to the period immediately following the test year.
 - d. State the amount of Fuel Adjustment Clause revenues credited to the test year operating account.
 - e. State the amount of fuel cost charged to the operating expense account in the test year which is the basis of Fuel Adjustment Clause billings to customers in that year. Provide summary details of this charge.
 - f. From the recorded test year operating account, remove the Fuel Adjustment Clause Revenues. Also remove from the test year recorded operating account the excess of fuel cost over base rate fuel charges, which is the basis for the Fuel Adjustment charges. Explain any differences between FAC Revenues and excess fuel costs. [The above is intended to limit the operating account to existing customers' base rate revenues and expense deductions relative thereto].

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

Response:

- a. Base Cost of Gas - Columbia Gas of Pennsylvania, Inc. files quarterly adjustments in compliance with 52 Pa. Code § 53.64 (i)(5)(iii), which permits gas utilities to update their gas cost recovery rate. During the test year, quarterly filings were made in October 2014, January 2015, April 2015, July 2015 and October 2015.
- b. Columbia Gas of Pennsylvania, Inc. eliminated the fuel adjustment clause in its 1985 1307(f) proceeding.
- c. (i) During the twelve month period ended November 30, 2014, the revenues exceeded the cost of purchased gas collected in tariff rates by \$6,673,374.

(ii) During the twelve month period ended November 30, 2015, the revenues exceeded the cost of purchased gas collected in tariff rates by \$39,366,741.
- d. All purchased gas costs are included in Base Tariff Rates for the twelve months ending November 30, 2015.
- e. The purchased gas cost charged to the operating expense account during the twelve month period ended November 30, 2015 totaled \$210,728,427.
- f. Please refer to Exhibit No.3, Schedule 1 for the adjustment to operating revenue and expense, which is also summarized on Exhibit No.3, Page 10.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

23. Submit a schedule showing fuel cost in excess of base compared to fuel cost recovery for the period two months prior to test year and the test year.

Response:

Period	Excess of Fuel Costs \$
	1_/
Oct-14	(8,624,349)
Nov-14	(13,869,315)
Dec-14	3,862,782
Jan-15	4,621,328
Feb-15	6,308,891
Mar-15	25,107,668
Apr-15	15,881,350
May-15	3,059,043
Jun-15	(1,893,932)
Jul-15	(2,867,321)
Aug-15	(1,861,099)
Sep-15	(2,945,409)
Oct-15	(6,545,029)
Nov-15	(3,361,532)

1_/ Please refer to Exhibits No. 1-E, Schedule No. 4, Sheet 1a and 1b and Exhibit 1-A, Schedule 1, Sheet 5 of 6 of Columbia's January 1, 2016 quarterly PGC filing.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

24. Supply a detailed analysis of Purchased Gas for the test year and the twelve month period prior to the test year.

Response: Please see Exhibit No. 12, Schedule 4, pages 2 and 3 of 66.

26. Submit detailed calculations for bulk gas transmission service costs under supply and/or interconnection agreements.

Response: Columbia has no bulk transmission service agreements.

30. Provide a schedule showing suppliers, Mcf purchased, cost (small purchases from independent suppliers may be grouped); emergency purchases, listing same information; curtailments during the year; gas put into and taken out of storage; line loss, and any other gas input or output not in the ordinary course of business.

Response: Please see Exhibit No. 12, Schedule 4, pages 4 through 66. These pages are Exhibit 1-D from Columbia's 2015 1307(f) filing at Docket No. R-2015-2469665.

36. State the amount of gas, in Dth, obtained through various suppliers in past years.

Response: Please see Exhibit No. 12, Schedule No.4 (30).

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS ANALYSIS
TWELVE MONTHS ENDED NOVEMBER 30, 2014

<u>Line No.</u>	<u>Account No.</u>	<u>Description</u>	<u>Volumes</u> (1) Dth	<u>Costs</u> (2) \$
1	801	<u>Natural Gas Field Line Purchases</u>	146,868	622,458
2	803	<u>Natural Gas Transmission line Purchases</u>		
3		Non-Appalachian Sources	41,021,438	180,926,004
4		Transportation. Affiliates	(231,068)	31,135,226
5		Transportation. Non-Affiliates	(109,635)	9,922,002
6		Storage - Affiliates	(420,665)	17,706,827
7		Storage - Non-Affiliates	0	499,272
8		Off System Sales - Purchases	0	12,778
9		Off System Sales - Transportation	0	0
10		Total Transmission line Purchases	<u>40,260,070</u>	<u>240,202,108</u>
11	804	<u>Natural Gas City Gate Purchases</u>	4,967,136	23,558,425
12	805	<u>Propane Purchases</u>	0	0
13	806	<u>Exchange Gas (Net)</u>	(4,055,157)	(16,352,326)
14	807	<u>Broker Fees</u>	0	5,182
15	808	<u>Storage Activity</u>		
16		Gas Withdrawn from Underground Storage	25,011,257	101,786,922
17		Gas Delivered to Underground Storage	(23,754,096)	(104,007,776)
18		Total Gas Stored (Net)	<u>1,257,161</u>	<u>(2,220,854)</u>
19	813	<u>Exchange Fees</u>		
20		Fees - Nonaffiliated	0	0
21		Fees - Affiliated	0	450
22		Total Exchange Fees	<u>0</u>	<u>450</u>
23		<u>Gas Lost From Storage</u>	276	0
24		TOTAL GAS PURCHASED	42,576,354	245,815,442

() In Acct. No. 803 negative volumes denotes transportation fuel.
() In Acct. No. 808 denotes injection volumes & credit.

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS ANALYSIS
TWELVE MONTHS ENDED NOVEMBER 30, 2015

<u>Line No.</u>	<u>Account No.</u>	<u>Description</u>	<u>Volumes</u> (1) Dth	<u>Costs</u> (2) \$
1	801	<u>Natural Gas Field Line Purchases</u>	129,830	383,365
2	803	<u>Natural Gas Transmission line Purchases</u>		
3		Non-Appalachian Sources	34,831,761	88,958,774
4		Transportation. Affiliates	(267,938)	17,852,867
5		Transportation. Non-Affiliates	(355,321)	23,743,995
6		Storage - Affiliates	(379,306)	10,308,275
7		Storage - Non-Affiliates	(25,422)	7,907,314
8		Off System Sales - Purchases	0	6,651
9		Off System Sales - Transportation	0	0
10		Total Transmission line Purchases	<u>33,803,774</u>	<u>148,777,876</u>
11	804	<u>Natural Gas City Gate Purchases</u>	6,111,014	19,905,349
12	805	<u>Propane Purchases</u>	0	0
13	806	<u>Exchange Gas (Net)</u>	(1,396,529)	(7,026,860)
14	807	<u>Broker Fees</u>	0	2,583
15	808	<u>Storage Activity</u>		
16		Gas Withdrawn from Underground Storage	21,226,756	88,222,986
17		Gas Delivered to Underground Storage	<u>(23,359,156)</u>	<u>(62,562,714)</u>
18		Total Gas Stored (Net)	<u>(2,132,399)</u>	<u>25,660,272</u>
19	813	<u>Exchange Fees</u>		
20		Fees - Nonaffiliated	0	0
21		Fees - Affiliated	0	0
22		Total Exchange Fees	<u>0</u>	<u>0</u>
23		<u>Gas Lost From Storage</u>	0	0
24		TOTAL GAS PURCHASED	36,515,689	187,702,585

() In Acct. No. 803 negative volumes denotes transportation fuel.
() In Acct. No. 808 denotes injection volumes & credit.

EXHIBIT 1-D
SCHEDULE 1
SHEET 1 OF 3

COLUMBIA GAS OF PENNSYLVANIA, INC.
Summary of Purchased Gas Costs
by Type by Month

Month	City Gate Purchases (Schedule 2)	Non-Local Purchases (Schedule 3)	Local Purchases (Schedule 4)	Gas Stored Underground (Schedule 5)	Transportation & Gathering (Schedule 6)	Total Schedules
	\$	\$	\$	\$	\$	\$
	(1)	(2)	(3)	(4)	(5)	(6=1+2+3+4+5)
February, 2014	3,479,116	21,613,278	52,667	23,131,334	3,785,211	52,061,605
March	3,273,115	11,359,720	52,819	15,691,054	4,607,847	34,984,556
April	1,970,528	19,697,830	74,616	(9,822,126)	2,707,103	14,627,951
May	1,532,178	21,003,858	59,590	(20,217,495)	2,858,884	5,237,015
June	1,172,401	15,729,384	58,403	(15,687,783)	2,539,721	3,812,126
July	971,817	15,910,874	28,058	(15,322,824)	2,713,226	4,301,150
August	964,342	11,387,470	47,012	(11,513,165)	2,710,218	3,595,877
September	964,393	12,896,173	44,110	(12,831,423)	2,723,231	3,796,484
October	1,292,076	8,771,919	53,986	(1,923,833)	4,047,201	12,241,349
November	2,185,789	8,734,212	50,040	12,753,372	4,210,954	27,934,366
December	2,785,709	6,901,070	47,541	16,494,583	4,060,326	30,289,229
January, 2015	2,345,006	8,055,000	43,190	27,805,646	4,084,622	42,333,464
Total	22,936,470	162,060,787	612,032	8,557,339	41,048,545	235,215,173

COLUMBIA GAS OF PENNSYLVANIA, INC.
Summary of Purchased Gas Costs
by Type by Month

Month	City Gate Purchases (Schedule 2)	City Gate Purchases (Schedule 2)	Non-Local Purchases (Schedule 3)	Non-Local Purchases (Schedule 3)	Local Purchases (Schedule 4)	Local Purchases (Schedule 4)	Gas Stored Underground (Schedule 5)	Gas Stored Underground (Schedule 5)	Transportation & Gathering (Schedule 6)	Transportation & Gathering (Schedule 6)	Total	Total	Total Schedules
	Demand \$	Commodity \$	Demand \$	Commodity \$	Demand \$	Commodity \$	Demand \$	Commodity \$	Demand \$	Commodity \$	Demand \$	Commodity \$	\$
February, 2014	0	3,479,116	0	21,613,278	0	52,667	1,452,129	21,679,204	3,543,219	241,992	4,995,348	47,066,257	52,061,605
March	0	3,273,115	0	11,359,720	0	52,819	1,452,129	14,238,925	4,448,513	159,334	5,900,642	29,083,914	34,984,556
April	0	1,970,528	0	19,697,830	0	74,616	1,452,129	(11,274,255)	2,612,867	94,236	4,064,996	10,562,955	14,627,951
May	0	1,532,178	0	21,003,858	0	59,590	1,598,398	(21,815,893)	2,722,826	136,058	4,321,224	915,791	5,237,015
June	0	1,172,401	0	15,729,384	0	58,403	1,305,861	(16,993,644)	2,461,061	78,660	3,766,921	45,204	3,812,126
July	0	971,817	0	15,910,874	0	28,058	1,452,129	(16,774,953)	2,627,131	86,095	4,079,260	221,890	4,301,150
August	0	964,342	0	11,387,470	0	47,012	1,452,129	(12,965,294)	2,628,636	81,582	4,080,765	(484,888)	3,595,877
September	0	964,393	0	12,896,173	0	44,110	1,452,151	(14,283,574)	2,831,920	91,311	4,084,072	(287,587)	3,796,484
October	0	1,292,076	0	8,771,919	0	53,986	1,452,130	(3,375,963)	3,979,951	67,250	5,432,081	6,809,268	12,241,349
November	0	2,185,789	0	8,734,212	0	50,040	1,525,364	11,228,008	4,109,900	101,053	5,635,264	22,299,102	27,934,366
December	0	2,785,709	0	6,901,070	0	47,541	1,379,060	15,115,524	3,935,539	124,787	5,314,598	24,974,631	30,289,229
January, 2015	0	2,345,006	0	8,055,000	0	43,190	1,452,194	26,353,452	3,982,043	102,580	5,434,237	36,899,227	42,333,464
Total	0	22,936,470	0	162,060,787	0	612,032	17,425,803	(8,868,464)	39,683,606	1,364,938	57,109,409	178,105,763	235,215,173

EXHIBIT 1-D
SCHEDULE 1
SHEET 3 OF 3

COLUMBIA GAS OF PENNSYLVANIA, INC.
Summary of Purchased Gas Costs
by Type by Month

<u>Month</u>	<u>City Gate Purchases (Schedule 2) Dth</u>	<u>Non-Local Purchases (Schedule 3) Dth</u>	<u>Local Purchases (Schedule 4) Dth</u>	<u>Gas Stored Underground (Schedule 5) Dth</u>	<u>Transportation & Shrinkage (Schedule 6) Dth</u>	<u>Total Dth</u>
February, 2014	617,279	3,527,815	13,734	5,266,826	(88,657)	9,336,997
March	601,386	2,436,823	11,579	3,441,163	(57,734)	6,433,217
April	392,117	4,314,326	10,962	(2,476,039)	(29,372)	2,211,994
May	301,389	4,409,315	13,109	(4,470,887)	(85,587)	167,339
June	235,440	3,364,156	12,864	(3,594,326)	(59,533)	(41,399)
July	205,695	3,790,502	5,766	(3,960,644)	(73,238)	(31,919)
August	236,685	3,071,493	10,471	(3,340,905)	(63,317)	(85,573)
September	229,040	3,393,560	11,525	(3,632,776)	(67,381)	(66,032)
October	307,695	2,430,076	13,839	(902,558)	(44,220)	1,804,832
November	555,640	2,337,888	12,337	2,533,371	(39,860)	5,399,376
December	622,305	1,790,355	12,593	3,451,160	(37,586)	5,838,827
January, 2015	<u>680,413</u>	<u>2,845,944</u>	<u>11,586</u>	<u>6,045,351</u>	<u>(48,589)</u>	<u>9,534,705</u>
Total	<u>4,985,084</u>	<u>37,712,253</u>	<u>140,365</u>	<u>(1,640,264)</u>	<u>(695,074)</u>	<u>40,502,364</u>

EXHIBIT 1-D
SCHEDULE 2
PAGE 1 OF 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF
CITY GATE GAS PURCHASES

LINE NO.	MONTH	VOLUME DTH	DEMAND \$	COMMODITY \$	TOTAL \$
1	FEBRUARY - 2014	617,279	0	3,537,798	3,537,798
2	ADJUSTMENT	0	0	(58,682)	(58,682)
3	MARCH	601,386	0	3,019,883	3,019,883
4	ADJUSTMENT	0	0	253,232	253,232
5	APRIL	395,149	0	1,888,845	1,888,845
6	ADJUSTMENT	(3,032)	0	81,683	81,683
7	MAY	301,689	0	1,493,395	1,493,395
8	ADJUSTMENT	(300)	0	38,783	38,783
9	JUNE	236,050	0	1,135,452	1,135,452
10	ADJUSTMENT	(610)	0	36,949	36,949
11	JULY	205,995	0	949,674	949,674
12	ADJUSTMENT	(300)	0	22,142	22,142
13	AUGUST	236,995	0	945,663	945,663
14	ADJUSTMENT	(310)	0	18,679	18,679
15	SEPTEMBER	229,350	0	947,279	947,279
16	ADJUSTMENT	(310)	0	17,115	17,115
17	OCTOBER	307,995	0	1,273,090	1,273,090
18	ADJUSTMENT	(300)	0	18,986	18,986
19	NOVEMBER	555,950	0	2,168,205	2,168,205
20	ADJUSTMENT	(310)	0	17,584	17,584
21	DECEMBER	622,305	0	2,781,790	2,781,790
22	ADJUSTMENT	0	0	3,919	3,919
23	JANUARY - 2015	680,413	0	2,333,860	2,333,860
24	ADJUSTMENT	0	0	11,146	11,146
25	TOTAL	<u>4,985,084</u>	<u>0</u>	<u>22,936,470</u>	<u>22,936,470</u>

EXHIBIT 1-D
SCHEDULE 2
SHEET 2 OF 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM EQUITABLE

LINE NO.	MONTH	VOLUME	RATE	TOTAL GAS COST
		(1) DTH	(2) \$/DTH	(3=1x2) \$
1	FEBRUARY - 2014	2,800	6.0100	16,828
2	ADJUSTMENT TO ACTUAL			(6,129)
3	MARCH	3,100	5.3200	16,492
4	ADJUSTMENT TO ACTUAL			(10,482)
5	APRIL	300	4.8900	1,467
6	ADJUSTMENT TO ACTUAL	(3,032)	5.4393	(16,492)
7	MAY	610	5.0069	3,054
8	ADJUSTMENT TO ACTUAL	(300)	4.8900	(1,467)
9	JUNE	300	4.9800	1,494
10	ADJUSTMENT TO ACTUAL	(610)	5.0069	(3,054)
11	JULY	310	4.7300	1,466
12	AUGUST	0	0.0000	0
13	SEPTEMBER	0	0.0000	0
14	OCTOBER	310	4.3600	1,352
15	NOVEMBER	0	0.0000	0
16	ADJUSTMENT TO ACTUAL	(310)		(1,352)
17	DECEMBER	620	4.6100	2,858
18	JANUARY - 2015	<u>620</u>	3.5000	<u>2,170</u>
19	TOTAL	<u>4,718</u>		<u>8,205</u>

EXHIBIT 1-D
SCHEDULE 2
SHEET 3 OF 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM ENERGY AMERICA

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY - 2014	614,479	5.7300	3,520,970
2	ADJUSTMENT TO ACTUAL	0		(52,553)
3	MARCH	598,286	5.0200	3,003,391
4	ADJUSTMENT TO ACTUAL	0		263,715
5	APRIL	394,849	4.7800	1,887,378
6	ADJUSTMENT TO ACTUAL	0		98,175
7	MAY	0	0.0000	0
8	ADJUSTMENT TO ACTUAL	0		40,250
9	JUNE	0	0.0000	0
10	ADJUSTMENT TO ACTUAL	0		0
11	JULY	0	0.0000	0
12	ADJUSTMENT TO ACTUAL	0		0
13	AUGUST	0	0.0000	0
14	ADJUSTMENT TO ACTUAL	0		0
15	SEPTEMBER	0	0.0000	0
16	ADJUSTMENT TO ACTUAL	0		0
17	OCTOBER	0	0.0000	0
18	ADJUSTMENT TO ACTUAL	0		0
19	NOVEMBER	0	0.0000	0
20	ADJUSTMENT TO ACTUAL	0		0
21	DECEMBER	0	0.0000	0
22	ADJUSTMENT TO ACTUAL	0		0
23	JANUARY - 2015	0	0.0000	0
24	ADJUSTMENT TO ACTUAL	0		0
25	TOTAL	<u>1,607,614</u>		<u>8,761,326</u>

EXHIBIT 1-D
SCHEDULE 2
SHEET 4 OF 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM HESS

LINE NO.	MONTH	VOLUME (1) DTH	RATE (2) \$/DTH	TOTAL GAS COST (3=1x2) \$
1	FEBRUARY - 2014	0	0.0000	0
2	ADJUSTMENT TO ACTUAL	0		0
3	MARCH	0	0.0000	0
4	ADJUSTMENT TO ACTUAL	0		0
5	APRIL	0	0.0000	0
6	ADJUSTMENT TO ACTUAL	0		0
7	MAY	301,079	4.9500	1,490,341
8	JUNE	235,750	4.8100	1,133,958
9	ADJUSTMENT TO ACTUAL	0		40,003
10	JULY	205,685	4.6100	948,208
11	ADJUSTMENT TO ACTUAL	(300)	4.9800	(1,494)
12	ADJUSTMENT			23,636
13	AUGUST	236,995	3.9902	945,663
14	ADJUSTMENT TO ACTUAL	(310)	4.7300	(1,466)
15	ADJUSTMENT			20,145
16	SEPTEMBER	229,350	4.1303	947,279
17	ADJUSTMENT TO ACTUAL	(310)	4.1600	(1,290)
18	ADJUSTMENT			18,404
19	OCTOBER	300,685	4.1800	1,256,863
20	ADJUSTMENT TO ACTUAL	(300)	4.3400	(1,302)
21	ADJUSTMENT			20,288
22	NOVEMBER	0	0.0000	0
23	ADJUSTMENT TO ACTUAL	0	0.0000	18,935
24	DECEMBER	0	0.0000	0
25	JANUARY - 2015	0	0.0000	0
26	TOTAL	<u>1,508,324</u>		<u>6,858,172</u>

EXHIBIT 1-D
SCHEDULE 2
SHEET 5 OF 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM SEQUENT

LINE NO.	MONTH	VOLUME	RATE	TOTAL GAS COST
		(1) DTH	(2) \$/DTH	(3=1x2) \$
1	FEBRUARY - 2014	0	0.0000	0
2	MARCH	0	0.0000	0
3	APRIL	0	0.0000	0
4	MAY	0	0.0000	0
5	JUNE	0	0.0000	0
6	JULY	0	0.0000	0
7	AUGUST	0	0.0000	0
8	SEPTEMBER	0	0.0000	0
9	OCTOBER	7,000	2.1250	14,875
10	NOVEMBER	0	0.0000	0
11	DECEMBER	0	0.0000	0
12	JANUARY - 2015	<u>0</u>	0.0000	<u>0</u>
13	TOTAL	<u>7,000</u>		<u>14,875</u>

EXHIBIT 1-D
SCHEDULE 2
SHEET 6 OF 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF CITY GATE PURCHASES
FROM J ARON

LINE NO.	MONTH	VOLUME	RATE	TOTAL GAS COST
		(1) DTH	(2) \$/DTH	(3=1x2) \$
1	FEBRUARY - 2014	0	0.0000	0
2	MARCH	0	0.0000	0
3	APRIL	0	0.0000	0
4	MAY	0	0.0000	0
5	JUNE	0	0.0000	0
6	JULY	0	0.0000	0
7	AUGUST	0	0.0000	0
8	SEPTEMBER	0	0.0000	0
9	OCTOBER	0	0.0000	0
10	NOVEMBER	555,950	3.9000	2,168,205
11	DECEMBER	621,685	4.4700	2,778,932
12	ADJUSTMENT TO ACTUAL			3,919
13	JANUARY - 2015	679,793	3.4300	2,331,690
14	ADJUSTMENT TO ACTUAL			11,146
15	TOTAL	<u>1,857,428</u>		<u>7,293,892</u>

EXHIBIT 1-D
SCHEDULE 3
SHEET 1 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>VOLUME</u>	<u>DEMAND DOLLARS</u>	<u>COMMODITY DOLLARS</u>	<u>TOTAL DOLLARS</u>
		(1) Dth	(2) \$	(3) \$	(4=2+3) \$
1	FEBRUARY, 2014	3,527,815	0	21,613,278	21,613,278
2	MARCH	2,436,823	0	11,359,720	11,359,720
3	APRIL	4,314,326	0	19,697,830	19,697,830
4	MAY	4,409,315	0	21,003,858	21,003,858
5	JUNE	3,364,156	0	15,729,384	15,729,384
6	JULY	3,790,502	0	15,910,874	15,910,874
7	AUGUST	3,071,493	0	11,387,470	11,387,470
8	SEPTEMBER	3,393,560	0	12,896,173	12,896,173
9	OCTOBER	2,430,076	0	8,771,919	8,771,919
10	NOVEMBER	2,337,888	0	8,734,212	8,734,212
11	DECEMBER	1,790,355	0	6,901,070	6,901,070
12	JANUARY, 2015	<u>2,845,944</u>	<u>0</u>	<u>8,055,000</u>	<u>8,055,000</u>
13	TOTAL	<u><u>37,712,253</u></u>	<u><u>0</u></u>	<u><u>162,060,787</u></u>	<u><u>162,060,787</u></u>

EXHIBIT 1-D
SCHEDULE 3
SHEET 2 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
FEBRUARY, 2014

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
CARGILL	10,000	0	46,450	46,450
CASTLETON (DREYFUS)	56,700	0	333,270	333,270
CHEVRONTE	108,444	0	598,882	598,882
CITIGROUP	381,060	0	2,283,247	2,283,247
CNX	282,800	0	1,589,336	1,589,336
COLONIAL ENERGY INC	159,247	0	879,979	879,979
CONOCO, INC.	84,784	0	468,220	468,220
CONST.	576,866	0	3,424,599	3,424,599
DOM FIELD	5,000	0	29,250	29,250
EAGLE	10,100	0	61,915	61,915
ENERGYAMER	167,200	0	975,698	975,698
ESERVICES	1,000	0	7,720	7,720
HESS	73,188	0	460,629	460,629
IGS	5,000	0	31,250	31,250
JP MORGAN	14,588	0	73,742	73,742
MACQUARIE	6,000	0	19,200	19,200
MIECO	3,900	0	30,225	30,225
NOBLE GAS MKT	16,500	0	136,208	136,208
PACIFIC SU	15,000	0	116,275	116,275
RANGE	42,600	0	225,750	225,750
SEQUENT	1,003,055	0	5,660,045	5,660,045
SNYDER BROS	9,645	0	55,222	55,222
SOUTH JERSEY	5,000	0	23,250	23,250
STATOIL	14,500	0	81,225	81,225
SWENERGY	244,552	0	1,369,690	1,369,690
TENASKA	21,500	0	133,818	133,818
TENASKAGS	305,200	0	4,040,848	4,040,848
TOTAL	35,000	0	174,800	174,800
TWIN EAGLE	16,800	0	123,570	123,570
UET	167,200	0	991,321	991,321
URS	200	0	1,086	1,086
TOTAL ESTIMATE	3,842,629	0	24,446,720	24,446,720
<u>ADJUST TO ACTUAL</u>				
CHEVRONTE	0	0	(4)	(4)
ENERGYAMER	0	0	2,391	2,391
GAS LOST DUE TO LINE HITS	(362)	0	(1,920)	(1,920)
ICE CHARGES	0	0	381	381
GAS SOLD - RADS 3.11	(4,369)	0	(199,947)	(199,947)
GAS PURCHASES - RADS 3.12	46,410	0	182,136	182,136
FALL BACK PGA - 41	(13,846)	0	(633,662)	(633,662)
CAP CHOICE CUSTOMER SALES	(341,321)	0	(1,761,299)	(1,761,299)
BANK PURCHASE ADJUSTMENT	(1,326)	0	8,924	8,924
OMO/OFO CHARGES	0	0	(112,448)	(112,448)
MF GLOBAL LOSS	0	0	6,500	6,500
RECORD HEDGING GAIN	0	0	(324,492)	(324,492)
TOTAL ADJUST TO ACTUAL	(314,814)	0	(2,833,442)	(2,833,442)
TOTAL SCHEDULE 3	3,527,815	0	21,613,278	21,613,278

COLUMBIA GAS OF PENNSYLVANIA, INC
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
MARCH, 2014

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
BERDROLA	36,900	0	168,817	168,817
BP ENERGY	247,099	0	1,275,472	1,275,472
CARGILL	129,000	0	601,485	601,485
CASTLETON (DREYFUS)	12,300	0	65,820	65,820
CHEVRONTE	23,600	0	93,220	93,220
CITIGROUP	165,400	0	781,415	781,415
CNX	9,000	0	40,658	40,658
COLONIAL ENERGY INC	196,000	0	922,810	922,810
CONOCO, INC.	83,200	0	386,752	386,752
CONST.	100,100	0	488,185	488,185
DOM FIELD	33,500	0	155,145	155,145
DTE ENERGY	15,000	0	66,600	66,600
EAGLE	700	0	3,015	3,015
ENERGYAMER	116,100	0	574,422	574,422
EQUITABLE	60,000	0	340,750	340,750
ESERVICES	4,000	0	17,760	17,760
HESS	13,200	0	58,410	58,410
IGS	10,000	0	46,025	46,025
J ARON	5,000	0	21,763	21,763
JP MORGAN	26,800	0	131,886	131,886
MACQUARIE	357,764	0	1,824,776	1,824,776
MIECO	15,000	0	66,525	66,525
MUNICH	10,000	0	44,075	44,075
NEW JERSEY RESOURCES	14,700	0	68,662	68,662
NEXTERA(FP	33,000	0	168,030	168,030
NOBLE AMERICA	10,000	0	44,600	44,600
PPL	5,500	0	43,423	43,423
RANGE	231,200	0	1,167,696	1,167,696
SEQUENT	175,000	0	906,995	906,995
SHELL ENERGY	21,200	0	96,673	96,673
SNYDER BROS	3,800	0	16,606	16,606
SOUTH JERSEY	40,800	0	227,476	227,476
SOUTHWEST	8,000	0	35,131	35,131
STATOIL	7,800	0	34,476	34,476
SUPERIOR	12,600	0	57,916	57,916
SWENERGY	5,000	0	22,713	22,713
TENASKA	22,700	0	102,924	102,924
TOTAL	31,000	0	145,595	145,595
TWIN EAGLE	10,200	0	61,960	61,960
UET	275,000	0	1,317,553	1,317,553
URS	6,800	0	29,291	29,291
VITOL	85,100	0	477,998	477,998
VPEN	22,000	0	95,900	95,900
TOTAL ESTIMATE	2,691,063	0	13,297,400	13,297,400
<u>ADJUST TO ACTUAL</u>				
ENERGY AMER	0	0	1,948	1,948
GAS LOST DUE TO LINE HITS	(27)	0	(133)	(133)
ICE CHARGES	0	0	361	361
GAS SOLD - RADS 3.11	(25,592)	0	(346,101)	(346,101)
GAS PURCHASES - RADS 3.12	32,538	0	105,176	105,176
FALL BACK PGA - 41	(5,497)	0	(74,340)	(74,340)
CAP CHOICE CUSTOMER SALES	(255,831)	0	(1,209,584)	(1,209,584)
BANK PURCHASE ADJUSTMENT	169	0	(483)	(483)
OMO/OFO CHARGES	0	0	(426,180)	(426,180)
NON-COMPLIANCE CHARGES	0	0	11,657	11,657
TOTAL ADJUST TO ACTUAL	(254,240)	0	(1,937,680)	(1,937,680)
TOTAL SCHEDULE 3	2,436,823	0	11,359,720	11,359,720

COLUMBIA GAS OF PENNSYLVANIA, INC
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
APRIL, 2014

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
ESTIMATE				
BNPP-FORTIN	69,500	0	320,832	320,832
BP ENERGY	20,000	0	89,800	89,800
CARGILL	10,000	0	45,725	45,725
CASTLETON (DREYFUS)	842,801	0	3,744,139	3,744,139
CHEVRONTE	141,000	0	553,700	553,700
CITIGROUP	8,500	0	37,251	37,251
CNX	30,000	0	135,637	135,637
COLONIAL ENERGY INC	186,940	0	848,190	848,190
CONOCO, INC	46,900	0	221,344	221,344
CONST.	752,600	0	3,348,633	3,348,633
DOM FIELD	33,600	0	154,044	154,044
DTE ENERGY	37,500	0	163,350	163,350
EAGLE	77,100	0	354,205	354,205
ENERGY COR	10,000	0	44,825	44,825
ENERGYAMER	300,740	0	1,432,083	1,432,083
EQUITABLE	130,000	0	595,333	595,333
ESERVICES	4,900	0	21,803	21,803
HESS	207,500	0	931,308	931,308
IBERDROLA	15,000	0	66,638	66,638
INTEGRYS	16,000	0	74,060	74,060
JP MORGAN	30,000	0	138,429	138,429
MACQUARIE	171,900	0	754,581	754,581
MIECO	11,000	0	49,180	49,180
NEW JERSEY RESOURCES	6,700	0	29,891	29,891
NEXTERA(FP	128,200	0	586,343	586,343
PACIFIC SU	445,700	0	1,989,563	1,989,563
RANGE	15,000	0	66,850	66,850
SEQUENT	260,600	0	1,168,515	1,168,515
SHELL ENERGY	3,500	0	16,179	16,179
SNYDER BROS	14,000	0	60,825	60,825
SOUTH JERSEY	51,400	0	234,238	234,238
SUPERIOR	3,500	0	15,785	15,785
TENASKA	46,000	0	207,696	207,696
TOTAL	149,823	0	677,200	677,200
TWIN EAGLE	49,800	0	230,683	230,683
UET	99,200	0	447,776	447,776
URS	300	0	1,310	1,310
TOTAL ESTIMATE	4,427,204	0	19,857,939	19,857,939
ADJUST TO ACTUAL				
EQUITABLE	0	0	(23,941)	(23,941)
CITIZENS ENERGY CORP 1/	0	0	375,000	375,000
ENERGYAMER	0	0	12,715	12,715
MACQUARIE	0	0	(95)	(95)
GAS LOST DUE TO LINE HITS	(113)	0	(529)	(529)
ICE CHARGES	0	0	611	611
GAS SOLD - RADS 3.11	(19,593)	0	(173,300)	(173,300)
GAS PURCHASES - RADS 3 12	7,464	0	30,208	30,208
FALL BACK PGA - 40	(863)	0	(7,633)	(7,633)
FALL BACK PGA - 41	(536)	0	(4,741)	(4,741)
CAP CHOICE CUSTOMER SALES	(92,868)	0	(439,184)	(439,184)
BANK PURCHASE ADJUSTMENT	(6,369)	0	(22,892)	(22,892)
BANK PURCHASE ADJUSTMENT - BOOKED WRONG COLOR	0	0	615	615
OMO/OFO CHARGES	0	0	(18,384)	(18,384)
OMO/OFO CHARGES - CURTAILMENT ADJ	0	0	14,733	14,733
NON-COMPLIANCE CHARGES	0	0	96,709	96,709
TOTAL ADJUST TO ACTUAL	(112,878)	0	(160,109)	(160,109)
TOTAL SCHEDULE 3	4,314,326	0	19,697,830	19,697,830

1/ Pursuant to the Base Rate Case R-2012-2321748 Order, Columbia cancelled its agreement with Citizens Energy Corporation, which generated \$375,000 for Columbia's Fuel Fund, and replaced the proceeds of that transaction through a \$375,000 increase to the Rider USP. These dollars represent the 2013 donation made prior to the Order.

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
MAY, 2014

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
ESTIMATE				
CASTLETON (DREYFUS)	7,500	0	35,100	35,100
EAGLE	35,000	0	161,625	161,625
TOTAL	36,900	0	165,977	165,977
CHEVRONTE	21,500	0	76,288	76,288
CONST.	39,600	0	178,954	178,954
TENASKA	10,000	0	44,100	44,100
SEQUENT	95,700	0	435,864	435,864
UET	53,100	0	235,253	235,253
CITIGROUP	702,500	0	3,297,700	3,297,700
JP MORGAN	216,300	0	1,048,817	1,048,817
NEXTERA(FP)	74,700	0	334,334	334,334
SOUTH JERSEY	40,000	0	186,225	186,225
PACIFIC SU	712,200	0	3,356,406	3,356,406
MACQUARIE	169,996	0	758,557	758,557
ESERVICES	2,600	0	12,203	12,203
CONOCO, INC.	815,000	0	3,851,050	3,851,050
BP ENERGY	42,600	0	192,649	192,649
COLONIAL ENERGY INC	210,800	0	947,422	947,422
HESS	684,506	0	3,288,755	3,288,755
EQUITABLE	10,000	0	47,175	47,175
DOM FIELD	246,506	0	946,916	946,916
VPEM	2,000	0	9,420	9,420
ENERGY COR	34,500	0	156,550	156,550
BNPP-FORTIN	22,800	0	102,095	102,095
SNYDER BROS	1,400	0	6,112	6,112
NOBLE AMERICA	18,500	0	81,920	81,920
TWIN EAGLE	30,300	0	143,973	143,973
SAMSON	2,500	0	10,650	10,650
RANGE	13,000	0	55,900	55,900
TOTAL ESTIMATE	4,352,008	0	20,167,989	20,167,989
ADJUST TO ACTUAL				
CASTLETON (DREYFUS)	0	0	97,350	97,350
ENERGYAMER	0	0	19,008	19,008
CHEVRONTE	0	0	(750)	(750)
CONST.	0	0	79,650	79,650
JP MORGAN	0	0	48	48
MACQUARIE	0	0	17,700	17,700
COLONIAL ENERGY INC	0	0	580	580
GAS LOST DUE TO LINE HITS	(183)	0	(879)	(879)
ICE CHARGES	0	0	695	695
GAS SOLD - RADS 3.11	(28,718)	0	(147,588)	(147,588)
GAS PURCHASES - RADS 3.12	6,236	0	21,719	21,719
FALL BACK PGA - 41	(1,040)	0	(5,345)	(5,345)
CAP CHOICE CUSTOMER SALES	71,542	0	338,012	338,012
BANK SALE ADJUSTMENT	9,470	0	411,382	411,382
NON-COMPLIANCE CHARGES	0	0	4,287	4,287
TOTAL ADJUST TO ACTUAL	57,307	0	835,869	835,869
TOTAL SCHEDULE 3	4,409,315	0	21,003,858	21,003,858

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
JUNE, 2014

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1)	(2)	(3)	(4=2+3)
	Dth	\$	\$	\$
<u>ESTIMATE</u>				
BP ENERGY	56,500	0	259,545	259,545
CASTLETON (DREYFUS)	251,400	0	1,127,645	1,127,645
CITIGROUP	48,000	0	212,851	212,851
CONOCO, INC.	900	0	4,163	4,163
CONST.	100,700	0	453,689	453,689
DTE ENERGY	10,000	0	44,250	44,250
EAGLE	41,500	0	187,293	187,293
EQUITABLE	14,500	0	64,333	64,333
HESS	654,300	0	3,080,833	3,080,833
IGS	10,000	0	46,363	46,363
JP MORGAN	215,500	0	1,015,034	1,015,034
MACQUARIE	150,000	0	560,850	560,850
NATIONAL ENG	983	0	4,355	4,355
NEXTERA(FP	44,200	0	204,121	204,121
RANGE	362,400	0	1,648,497	1,648,497
SEQUENT	533,000	0	2,432,883	2,432,883
SHELL ENERGY	39,000	0	170,333	170,333
SOUTH JERSEY	29,300	0	131,689	131,689
SPRAGUE	300	0	1,341	1,341
STATOIL	10,400	0	46,956	46,956
TENASKA	474,500	0	2,168,661	2,168,661
TWIN EAGLE	17,400	0	78,673	78,673
UET	148,000	0	676,190	676,190
TOTAL ESTIMATE	<u>3,212,783</u>	<u>0</u>	<u>14,620,543</u>	<u>14,620,543</u>
<u>ADJUST TO ACTUAL</u>				
JP MORGAN	(5,500)	0	(26,353)	(26,353)
HESS	0	0	34,670	34,670
GAS LOST DUE TO LINE HITS	(776)	0	(3,743)	(3,743)
ICE CHARGES	0	0	614	614
GAS SOLD - RADS 3.11	(11,775)	0	(60,681)	(60,681)
GAS PURCHASES - RADS 3.12	2,119	0	6,626	6,626
FALL BACK PGA - 41	(502)	0	(2,587)	(2,587)
CAP CHOICE CUSTOMER PURCHASES	158,372	0	748,471	748,471
BANK SALE ADJUSTMENT	9,435	0	411,382	411,382
NON-COMPLIANCE CHARGES	0	0	443	443
TOTAL ADJUST TO ACTUAL	<u>151,373</u>	<u>0</u>	<u>1,108,841</u>	<u>1,108,841</u>
TOTAL SCHEDULE 3	<u>3,364,156</u>	<u>0</u>	<u>15,729,384</u>	<u>15,729,384</u>

EXHIBIT 1-D
SCHEDULE 3
SHEET 7 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
JULY, 2014

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
BP ENERGY	172,500	0	730,625	730,625
BNPP-FORTI	1,000	0	4,038	4,038
CASTLETON (DREYFUS)	24,600	0	96,369	96,369
CITIGROUP	40,100	0	169,838	169,838
CNX	84,000	0	349,298	349,298
CONCORD	10,000	0	41,125	41,125
CONOCO, INC.	21,700	0	83,995	83,995
CONST.	119,700	0	496,311	496,311
DOM FIELD	28,000	0	117,710	117,710
DTE ENERGY	27,500	0	110,213	110,213
EAGLE	10,100	0	37,446	37,446
ENERGY COR	23,500	0	100,669	100,669
EQUITABLE	68,500	0	281,163	281,163
ESERVICES	15,200	0	64,118	64,118
HESS	379,700	0	1,718,358	1,718,358
IBERDROLA	3,000	0	12,615	12,615
IGS	5,800	0	23,554	23,554
INTEGRYS	10,400	0	39,260	39,260
JPMORGAN	217,000	0	965,954	965,954
MACQUARIE	152,035	0	553,457	553,457
NEXTERA(FP	101,700	0	428,079	428,079
NOBLE AMER	20,000	0	85,500	85,500
NOBLE GAS MKT	9,600	0	39,732	39,732
SEQUENT	1,856,900	0	7,745,448	7,745,448
SOUTH JERSEY	98,500	0	406,039	406,039
STATOIL	6,800	0	29,784	29,784
TENASKA	15,000	0	62,263	62,263
TWIN EAGLE	27,400	0	119,224	119,224
UET	55,600	0	223,935	223,935
TOTAL ESTIMATE	3,605,835	0	15,136,114	15,136,114
<u>ADJUST TO ACTUAL</u>				
JP MORGAN	0	0	252	252
HESS	0	0	17,025	17,025
GAS LOST DUE TO LINE HITS	(268)	0	(1,299)	(1,299)
ICE CHARGES	0	0	362	362
GAS SOLD - RADS 3 11	(3,501)	0	(17,368)	(17,368)
GAS PURCHASES - RADS 3.12	3,586	0	10,966	10,966
FALL BACK PGA - 41	(2,936)	0	(14,565)	(14,565)
CAP CHOICE CUSTOMER PURCHASES	187,732	0	787,052	787,052
BANK PURCHASE ADJUSTMENT	54	0	276	276
RECLASS TO TRANSPORTATION	0	0	(1,454)	(1,454)
CORRECTION FOR 2014 1307(f) ORDER	0	0	(1,922)	(1,922)
NON-COMPLIANCE CHARGES	0	0	(4,567)	(4,567)
TOTAL ADJUST TO ACTUAL	184,667	0	774,760	774,760
TOTAL SCHEDULE 3	3,790,502	0	15,910,874	15,910,874

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
AUGUST, 2014

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
ESTIMATE				
BP ENERGY	52,000	0	202,443	202,443
CARGILL	251,900	0	982,735	982,735
CASTLETON (DREYFUS)	7,400	0	29,532	29,532
CITIGROUP	23,100	0	91,948	91,948
CONCORD	21,187	0	81,466	81,466
CONOCO, INC.	126,500	0	493,055	493,055
CONST.	44,700	0	171,663	171,663
DTE ENERGY	10,000	0	38,825	38,825
EAGLE	37,200	0	146,991	146,991
ENERGY CORP	89,500	0	349,318	349,318
EQUITABLE ENERGY	140,000	0	548,025	548,025
ESERVICES	11,700	0	45,039	45,039
HESS	269,400	0	1,071,056	1,071,056
IGS	64,000	0	251,850	251,850
INTEGRYS	46,900	0	181,713	181,713
J ARON	10,000	0	39,275	39,275
JP MORGAN	232,500	0	899,798	899,798
MACQUARIE	93,000	0	265,794	265,794
NEXTERA(FP	298,041	0	1,165,627	1,165,627
NJR	39,500	0	155,690	155,690
NOBLE AMER	18,700	0	71,542	71,542
NOBLE GAS MKT	26,600	0	104,428	104,428
PPL	6,200	0	24,476	24,476
RANGE	330,429	0	1,241,752	1,241,752
SEQUENT	584,000	0	2,242,210	2,242,210
SHELL ENERGY	30,200	0	117,954	117,954
SNYDER BRO	1,000	0	3,890	3,890
SOUTH JERSEY	3,000	0	11,460	11,460
SPRAGUE OP	1,100	0	4,279	4,279
SOUTHWEST	500	0	1,970	1,970
STATOIL	5,000	0	19,375	19,375
TOTAL	11,000	0	43,130	43,130
UET	103,565	0	402,580	402,580
TOTAL ESTIMATE	2,989,822	0	11,500,885	11,500,885
ADJUST TO ACTUAL				
ESERVICES	0	0	(1,148)	(1,148)
HESS	0	0	12,281	12,281
JP MORGAN	0	0	304	304
GAS LOST DUE TO LINE HITS	(163)	0	(808)	(808)
ICE CHARGES	0	0	537	537
GAS SOLD - RADS 3.11	(4,057)	0	(19,298)	(19,298)
GAS PURCHASES - RADS 3.12	36	0	89	89
FALL BACK PGA - 41	(2,066)	0	(9,828)	(9,828)
CAP CHOICE CUSTOMER PURCHASES	189,064	0	794,165	794,165
BANK PURCHASE ADJUSTMENT	238	0	13,913	13,913
OFO/OMO CHARGES	0	0	(451,510)	(451,510)
ANNUAL CASH OUT PURCHASES/SALES	(101,381)	0	(452,112)	(452,112)
TOTAL ADJUST TO ACTUAL	81,671	0	(113,415)	(113,415)
TOTAL SCHEDULE 3	3,071,493	0	11,387,470	11,387,470

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
SEPTEMBER, 2014

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
BP ENERGY	148,500	0	576,793	576,793
CASTLETON (DREYFUS)	9,200	0	36,731	36,731
CHEVRONTE	180,000	0	709,200	709,200
CITIGROUP	8,400	0	33,495	33,495
CNX	602,000	0	2,368,940	2,368,940
COLONIAL ENERGY INC	5,200	0	13,049	13,049
CONST.	90,000	0	340,650	340,650
DTE ENERGY	74,200	0	287,048	287,048
EAGLE	248,600	0	959,339	959,339
ENERGY COR	28,000	0	110,598	110,598
ESERVICES	4,100	0	15,782	15,782
HESS	452,300	0	1,811,847	1,811,847
IGS	54,200	0	211,482	211,482
J ARON	6,000	0	23,100	23,100
JP MORGAN	221,250	0	896,948	896,948
MACQUARIE	105,874	0	254,184	254,184
NEXTERA(FP	225,200	0	877,449	877,449
NOBLE AMER	7,200	0	28,217	28,217
NOBLE GAS MKT	27,300	0	107,926	107,926
PPL	10,600	0	41,385	41,385
RANGE	303,000	0	1,193,367	1,193,367
SEQUENT	94,400	0	370,848	370,848
SHELL ENER	5,200	0	20,177	20,177
SOUTH JERSEY	65,000	0	252,055	252,055
SNYDER BRO	3,200	0	12,518	12,518
SPRAGUE OP	1,200	0	4,790	4,790
STATOIL	43,900	0	173,238	173,238
TENASKA	20,000	0	80,325	80,325
TOTAL	64,100	0	239,294	239,294
TWIN EAGLE	28,600	0	106,203	106,203
UET	83,600	0	323,816	323,816
TOTAL ESTIMATE	<u>3,220,324</u>	<u>0</u>	<u>12,480,790</u>	<u>12,480,790</u>
<u>ADJUST TO ACTUAL</u>				
HESS	0	0	6,905	6,905
JP MORGAN	0	0	93	93
GAS LOST DUE TO LINE HITS	(236)	0	(1,182)	(1,182)
ICE CHARGES	0	0	695	695
GAS SOLD - RADS 3.11	(4,053)	0	(16,735)	(16,735)
GAS PURCHASES - RADS 3.12	211	0	482	482
FALL BACK PGA - 41	(636)	0	(2,626)	(2,626)
CAP CHOICE CUSTOMER PURCHASES	177,950	0	747,585	747,585
OMO/OFO CHARGES	0	0	(318,436)	(318,436)
NON-COMPLIANCE CHARGES	0	0	(1,398)	(1,398)
TOTAL ADJUST TO ACTUAL	<u>173,236</u>	<u>0</u>	<u>415,383</u>	<u>415,383</u>
TOTAL SCHEDULE 3	<u>3,393,560</u>	<u>0</u>	<u>12,896,173</u>	<u>12,896,173</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
OCTOBER, 2014

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1)	(2)	(3)	(4=2+3)
	Dth	\$	\$	\$
<u>ESTIMATE</u>				
BP ENERGY	216,700	0	788,127	788,127
CASTLETON (DREYFUS)	100	0	379	379
CHEVRONTE	18,900	0	37,139	37,139
CITIGROUP	22,100	0	79,137	79,137
CNX	165,000	0	649,863	649,863
CONOCO, INC.	87,400	0	323,405	323,405
CONST.	26,200	0	94,461	94,461
DTE ENERGY	8,300	0	30,934	30,934
EAGLE	26,100	0	93,234	93,234
ENERGY COR	57,000	0	206,590	206,590
EQUITABLE	59,400	0	228,716	228,716
HESS	284,900	0	1,138,869	1,138,869
HESS EN TR	20,000	0	73,150	73,150
IGS	17,000	0	60,950	60,950
JP MORGAN	205,148	0	831,620	831,620
MACQUARIE	195,900	0	541,908	541,908
NATL ENG	8,000	0	32,160	32,160
NEXTERA(FPL)	201,500	0	730,963	730,963
NOBLE AMER	8,700	0	31,167	31,167
NOBLE GAS MKT	10,100	0	37,581	37,581
PPL	21,900	0	82,995	82,995
SEQUENT	164,500	0	608,511	608,511
SNYDER BROS	6,500	0	24,900	24,900
SOUTH JERSEY	237,400	0	857,254	857,254
SPRAGUE	300	0	1,126	1,126
TENASKA	15,200	0	55,016	55,016
UET	204,100	0	745,426	745,426
WASH01A	5,300	0	18,272	18,272
TOTAL ESTIMATE	2,293,648	0	8,403,847	8,403,847
<u>ADJUST TO ACTUAL</u>				
HESS	0	0	8,317	8,317
GAS LOST DUE TO LINE HITS	(317)	0	(1,621)	(1,621)
ICE CHARGES	0	0	667	667
GAS SOLD - RADS 3.11	(9,672)	0	(41,810)	(41,810)
GAS PURCHASES - RADS 3.12	71	0	138	138
FALL BACK PGA - 41	(4,707)	0	(20,347)	(20,347)
CAP CHOICE CUSTOMER PURCHASES	151,053	0	681,982	681,982
OFO/OMO CHARGES	0	0	(376,745)	(376,745)
RECORD HEDGING LOSS	0	0	117,490	117,490
TOTAL ADJUST TO ACTUAL	136,428	0	368,071	368,071
TOTAL SCHEDULE 3	2,430,076	0	8,771,919	8,771,919

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
NOVEMBER, 2014

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
BP ENERGY	228,100	0	943,766	943,766
CABOT	384,000	0	1,317,120	1,317,120
CASTLETON (DREYFUS)	50,100	0	216,410	216,410
CHEVRONTE	7,300	0	27,850	27,850
CITIGROUP	83,500	0	345,541	345,541
CNX	7,100	0	28,578	28,578
COLONIAL ENERGY INC	700	0	2,828	2,828
CONOCO, INC	17,000	0	74,468	74,468
CONST.	25,200	0	102,536	102,536
DOMINION	4,000	0	13,880	13,880
EQUITABLE	5,000	0	17,200	17,200
HESS	71,300	0	295,974	295,974
IGS	8,500	0	32,991	32,991
INTEGRYS	2,500	0	10,325	10,325
J ARON	114,100	0	444,990	444,990
JP MORGAN	18,200	0	80,787	80,787
MACQUARIE	273,000	0	693,960	693,960
NEXTERA(FP	424,300	0	1,759,090	1,759,090
NJR	7,600	0	33,249	33,249
NOBLE AMER	800	0	2,816	2,816
RANGE	200	0	880	880
SEQUENT	99,500	0	429,241	429,241
SHELL ENER	79,000	0	294,301	294,301
SOUTH JERSEY	121,900	0	465,439	465,439
SOUTHWEST	2,300	0	8,438	8,438
SPRAGUE	1,300	0	4,467	4,467
STATOIL	6,400	0	26,848	26,848
TENASKA	93,700	0	395,817	395,817
TOTAL	66,000	0	237,548	237,548
TWIN EAGLE	13,400	0	51,038	51,038
UET	92,700	0	405,650	405,650
TOTAL ESTIMATE	2,308,700	0	8,764,024	8,764,024
<u>ADJUST TO ACTUAL</u>				
DIRECT (HESS)	0	0	3,649	3,649
JP MORGAN	0	0	4,276	4,276
GAS LOST DUE TO LINE HITS	(224)	0	(1,148)	(1,148)
ICE CHARGES	0	0	539	539
GAS SOLD - RADS 3.11	(4,705)	0	(20,225)	(20,225)
GAS PURCHASES - RADS 3.12	9,105	0	16,034	16,034
FALL BACK PGA - 40	(62)	0	(267)	(267)
FALL BACK PGA - 41	(4,861)	0	(20,896)	(20,896)
CAP CHOICE CUSTOMER PURCHASES	29,935	0	134,565	134,565
NON-COMPLIANCE	0	0	(4,707)	(4,707)
OFO/OMO CHARGES	0	0	(195,163)	(195,163)
RECORD HEDGING LOSS	0	0	53,530	53,530
TOTAL ADJUST TO ACTUAL	29,188	0	(29,811)	(29,811)
TOTAL SCHEDULE 3	2,337,888	0	8,734,212	8,734,212

EXHIBIT 1-D
SCHEDULE 3
SHEET 12 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
DECEMBER, 2014

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1) Dth	(2) \$	(3) \$	(4=2+3) \$
<u>ESTIMATE</u>				
BP ENERGY	52,500	0	163,938	163,938
CABOT	396,775	0	1,670,423	1,670,423
CARGILL	7,900	0	28,875	28,875
CHEVRONTE	20,000	0	52,000	52,000
CITIGROUP	43,500	0	150,923	150,923
CNX	313,100	0	1,321,282	1,321,282
CONST.	59,900	0	206,260	206,260
EAGLE	20,300	0	72,720	72,720
HESS	88,700	0	280,800	280,800
IGS	35,000	0	127,000	127,000
J ARON	70,700	0	316,029	316,029
MACQUARIE	411,000	0	1,419,459	1,419,459
NEXTERA(FP)	112,900	0	207,971	207,971
PPL	36,000	0	124,475	124,475
RANGE	3,500	0	10,325	10,325
REPSOL	5,000	0	15,400	15,400
SEQUENT	60,000	0	209,500	209,500
SHELL	300	0	1,063	1,063
SOUTH JERSEY	20,600	0	75,498	75,498
TENASKA	69,000	0	243,275	243,275
TOTAL	8,000	0	23,960	23,960
UET	125,000	0	441,825	441,825
TOTAL ESTIMATE	1,959,675	0	7,162,998	7,162,998
<u>ADJUST TO ACTUAL</u>				
CHEVRONTE	(202)	0	(771)	(771)
EQUITABLE	113	0	694	694
J ARON	0	0	(1,879)	(1,879)
GAS LOST DUE TO LINE HITS	(463)	0	(2,333)	(2,333)
ICE CHARGES	0	0	531	531
GAS SOLD - RADS 3.11	(8,929)	0	(41,109)	(41,109)
GAS PURCHASES - RADS 3.12	3,222	0	8,360	8,360
FALL BACK PGA - 40	(60)	0	(276)	(276)
FALL BACK PGA - 41	(8,107)	0	(37,325)	(37,325)
CAP CHOICE CUSTOMER SALES	(154,894)	0	(698,714)	(698,714)
NON-COMPLIANCE	0	0	(4,474)	(4,474)
OMO/OFO CHARGES	0	0	(301,082)	(301,082)
RECORD HEDGING LOSS	0	0	816,450	816,450
TOTAL ADJUST TO ACTUAL	(169,320)	0	(261,928)	(261,928)
TOTAL SCHEDULE 3	1,790,355	0	6,901,070	6,901,070

EXHIBIT 1-D
SCHEDULE 3
SHEET 13 OF 13

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS PURCHASES
NON-LOCAL, SHORT & LONG TERM
JANUARY, 2015

SUPPLIER	VOLUMES	CONTRACT DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
	(1)	(2)	(3)	(4=2+3)
	Dth	\$	\$	\$
<u>ESTIMATE</u>				
BP ENERGY	554,610	0	1,323,965	1,323,965
BNPP-FORTI	1,500	0	4,151	4,151
CABOT OIL	396,800	0	1,230,080	1,230,080
CARGILL	7,500	0	15,650	15,650
CHEVRONTE	88,000	0	144,250	144,250
CITIGROUP	378,800	0	1,073,594	1,073,594
CNX	333,100	0	1,029,591	1,029,591
CONOCO, INC.	200,300	0	562,154	562,154
CONST.	79,800	0	224,533	224,533
EAGLE	21,000	0	58,150	58,150
ENERGY COR	12,700	0	35,907	35,907
EQUITABLE	1,000	0	2,790	2,790
HESS	32,500	0	93,525	93,525
IGS	4,000	0	11,000	11,000
J ARON	12,592	0	43,191	43,191
JP MORGAN	103,500	0	292,993	292,993
MACQUARIE	66,000	0	185,750	185,750
NOBLE AMERICAN	244,000	0	676,353	676,353
PPL	21,000	0	57,360	57,360
RANGE	2,280	0	6,042	6,042
SEQUENT	159,800	0	454,151	454,151
SHELL	70,000	0	196,143	196,143
SNYDER BRO	2,400	0	6,957	6,957
SOUTH JERSEY	183,300	0	518,639	518,639
SPRAGUE	800	0	1,908	1,908
STATOIL	28,400	0	80,926	80,926
TENASKA	20,000	0	52,475	52,475
TOTAL	2,500	0	7,275	7,275
TWIN EAGLE	17,066	0	46,208	46,208
UET	35,200	0	100,158	100,158
VPEM	6,000	0	17,340	17,340
TOTAL ESTIMATE	3,086,448	0	8,553,207	8,553,207
<u>ADJUST TO ACTUAL</u>				
CABOT	0	0	(79,355)	(79,355)
J ARON	0	0	(693)	(693)
GAS LOST DUE TO LINE HITS	(243)	0	(1,285)	(1,285)
ICE CHARGES	0	0	217	217
GAS SOLD - RADS 3.11	(11,667)	0	(53,437)	(53,437)
GAS PURCHASES - RADS 3.12	13,823	0	16,695	16,695
FALL BACK PGA - 40	(544)	0	(2,492)	(2,492)
FALL BACK PGA - 41	(997)	0	(4,566)	(4,566)
CAP CHOICE CUSTOMER SALES	(242,598)	0	(1,188,530)	(1,188,530)
NON-COMPLIANCE	0	0	(93)	(93)
OMO/OFO CHARGES	0	0	(168)	(168)
REVERSAL OF BANK PURCHASE	1,722	0	2,080	2,080
RECORD HEDGING LOSS	0	0	813,420	813,420
TOTAL ADJUST TO ACTUAL	(240,504)	0	(498,208)	(498,208)
TOTAL SCHEDULE 3	2,845,944	0	8,055,000	8,055,000

EXHIBIT 1-D
SCHEDULE 4
SHEET 1 OF 8

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES
FROM LOCAL PRODUCERS

LINE NO.	DESCRIPTION	VOLUME	DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
		(1) DTH	(2) \$	(3) \$	(4=2+3) \$
1	FEBRUARY 2014	13,734	0	52,667	52,667
2	MARCH	11,579	0	52,819	52,819
3	APRIL	10,962	0	74,616	74,616
4	MAY	13,109	0	59,590	59,590
5	JUNE	12,864	0	58,403	58,403
6	JULY	5,766	0	28,058	28,058
7	AUGUST	10,471	0	47,012	47,012
8	SEPTEMBER	11,525	0	44,110	44,110
9	OCTOBER	13,839	0	53,986	53,986
10	NOVEMBER	12,337	0	50,040	50,040
11	DECEMBER	12,593	0	47,541	47,541
12	JANUARY 2015	<u>11,586</u>	<u>0</u>	<u>43,190</u>	<u>43,190</u>
13	TOTAL	<u>140,365</u>	<u>0</u>	<u>612,032</u>	<u>612,032</u>

EXHIBIT 1-D
SCHEDULE 4
SHEET 2 OF 8

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO.	MONTH	BLX, INC. 11591			WILLIAM MCINTIRE COAL 17356			BRUDERHOF COMMUNITIES IN PA 11934		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(7) DTH	(8) \$/DTH	(9=7*8) \$	(7) DTH	(8) \$/DTH	(9=7*8) \$	(10) DTH	(11) \$/DTH	(12=10*11) \$
1	FEBRUARY 2014	332	3.75	1,245	1	3.68	4	446	3.63	1,619
2	ADJUSTMENT	20		149	1		4	13		148
3	MARCH	243	4.22	1,026	0	0.00	0	430	4.09	1,756
4	ADJUSTMENT	(88)		(219)	(744)		(2,797)	(15)		138
5	APRIL	213	5.23	1,114	61	5.12	312	471	5.07	2,388
6	ADJUSTMENT	(47)		137	3		17	(79)		265
7	MAY	200	4.59	919	41	4.69	192	469	4.64	2,176
8	ADJUSTMENT	0		0	0		0	0		0
9	JUNE	200	4.59	919	41	4.69	192	469	4.64	2,176
10	ADJUSTMENT	0		0	0		0	0		0
11	JULY	149	4.43	660	0	0.00	0	479	4.73	2,266
12	ADJUSTMENT	(51)		(199)	(41)		(192)	10		157
13	AUGUST	294	4.43	1,303	0	0.00	0	473	4.48	2,119
14	ADJUSTMENT	58		310	0		0	(11)		(52)
15	SEPTEMBER	164	3.85	631	0	0.00	0	404	3.91	1,580
16	ADJUSTMENT	0		0	0		0	0		0
17	OCTOBER	210	4.03	847	0	0.00	0	483	4.09	1,975
18	ADJUSTMENT	0		0	0		0	0		0
19	NOVEMBER	201	4.05	815	0	0.00	0	443	4.11	1,821
20	ADJUSTMENT	0		0	0		0	0		0
21	DECEMBER	208	3.92	815	0	0.00	0	381	3.78	1,440
22	ADJUSTMENT	0		0	0		0	0		0
23	JANUARY 2015	208	3.92	815	0	0.00	0	381	3.78	1,440
24	ADJUSTMENT	0		0	0		0	0		0
25	TOTAL	<u>2,514</u>		<u>11,288</u>	<u>(637)</u>		<u>(2,267)</u>	<u>5,246</u>		<u>23,411</u>

EXHIBIT 1-D
SCHEDULE 4
SHEET 3 OF 8

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO.	MONTH	BUCKEYE ENERGY, INC. 11631			CGAS EXPLORATION 11335			CRUDEACO OIL & GAS 11534			D N STOVER 13721		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1*2) \$	(4) DTH	(5) \$/DTH	(6=4*5) \$	(7) DTH	(8) \$/DTH	(9=7*8) \$	(10) DTH	(11) \$/DTH	(12=10*11) \$
1	FEBRUARY 2014	272	3.75	1,020	562	3.49	1,961	240	3.63	870	2,600	3.75	9,753
2	ADJUSTMENT	(6)		44	(116)		(244)	(204)		(638)	82		904
3	MARCH	342	4.22	1,442	472	3.95	1,861	100	4.09	407	2,332	4.22	9,836
4	ADJUSTMENT	71		422	(88)		(100)	(139)		(462)	(262)		83
5	APRIL	306	5.23	1,601	735	4.92	3,616	192	5.07	973	2,759	5.23	14,435
6	ADJUSTMENT	(64)		208	119		1,454	24		307	(88)		3,485
7	MAY	306	4.59	1,406	453	4.49	2,034	365	4.64	1,694	2,841	4.59	13,052
8	ADJUSTMENT	0		0	0		0	0		0	0		0
9	JUNE	330	4.59	1,516	453	4.49	2,034	365	4.64	1,694	2,841	4.59	13,052
10	ADJUSTMENT	24		110	0		0	0		0	0		0
11	JULY	259	4.43	1,148	507	4.58	2,322	301	4.73	1,424	2,223	4.43	9,850
12	ADJUSTMENT	(71)		(265)	54		359	(64)		(228)	(618)		(2,317)
13	AUGUST	273	4.43	1,210	994	4.33	4,304	176	4.48	788	1,808	4.43	8,011
14	ADJUSTMENT	14		132	175		802	(274)		(1,296)	(1,013)		(4,180)
15	SEPTEMBER	405	4.03	1,634	637	3.76	2,395	401	3.91	1,568	2,065	3.85	7,950
16	ADJUSTMENT	132		585	0		0	0		0	0		0
17	OCTOBER	372	4.03	1,501	666	3.94	2,624	967	4.09	3,955	2,741	4.03	11,057
18	ADJUSTMENT	(33)		(202)	0		0	0		0	0		0
19	NOVEMBER	351	4.05	1,423	666	3.96	2,637	660	4.11	2,713	2,908	4.05	11,789
20	ADJUSTMENT	(21)		(85)	0		0	0		0	0		0
21	DECEMBER	262	3.92	1,027	550	3.63	1,997	311	3.78	1,176	2,684	3.92	10,519
22	ADJUSTMENT	(117)		(474)	0		0	0		0	0		0
23	JANUARY 2015	262	3.92	1,027	550	3.63	1,997	311	3.78	1,176	2,684	3.92	10,519
24	ADJUSTMENT	0		0	0		0	0		8	0		0
25	TOTAL	<u>3,668</u>		<u>16,428</u>	<u>7,388</u>		<u>32,053</u>	<u>3,731</u>		<u>16,127</u>	<u>28,587</u>		<u>127,796</u>

EXHIBIT 1-D
SCHEDULE 4
SHEET 4 OF 8

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO	MONTH	DEVELOPED RESOURCES INC 15854			DICK RADAHER 1710			DONALD DEITZ 17266		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1*2) \$	(4) DTH	(5) \$/DTH	(6=4*5) \$	(7) DTH	(8) \$/DTH	(9=7*8) \$
1	FEBRUARY 2014	583	3.63	2,118	53	2.23	118	120	3.68	442
2	ADJUSTMENT	244		968	4		3	(49)		(139)
3	MARCH	417	4.09	1,704	55	2.33	128	0	0.00	0
4	ADJUSTMENT	(165)		(414)	5		10	(120)		(442)
5	APRIL	507	5.07	2,570	38	2.50	95	386	5.12	1,976
6	ADJUSTMENT	(9)		646	(31)		(35)	57		331
7	MAY	177	4.64	821	38	2.50	95	594	4.69	2,786
8	ADJUSTMENT	0		0	(32)		(43)	0		0
9	JUNE	177	4.64	821	22	2.50	55	594	4.69	2,786
10	ADJUSTMENT	0		0	(55)		(70)	0		0
11	JULY	166	4.73	785	22	2.50	55	511	4.78	2,443
12	ADJUSTMENT	(11)		(13)	(37)		(48)	(83)		(272)
13	AUGUST	137	4.48	614	3	2.50	8	750	4.53	3,398
14	ADJUSTMENT	2		9	(38)		(48)	(377)		(1,802)
15	SEPTEMBER	127	3.91	497	3	2.50	8	842	3.96	3,334
16	ADJUSTMENT	0		0	0		0	0		0
17	OCTOBER	140	4.09	573	3	2.50	8	832	4.14	3,444
18	ADJUSTMENT	0		0	6		8	0		0
19	NOVEMBER	145	4.11	596	15	2.67	40	476	4.16	1,980
20	ADJUSTMENT	0		0	25		30	0		0
21	DECEMBER	137	3.78	518	15	2.67	40	0	0.00	0
22	ADJUSTMENT	0		0	36		40	0		0
23	JANUARY 2015	137	3.78	518	38	2.57	98	0	0.00	0
24	ADJUSTMENT	0		0	48		55	0		0
25	TOTAL	<u>2,912</u>		<u>13,331</u>	<u>235</u>		<u>648</u>	<u>4,533</u>		<u>20,266</u>

EXHIBIT 1-D
SCHEDULE 4
SHEET 5 OF 8

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO.	MONTH	EASTERN AMERICAN ENERGY 1100			CHERRY RUN RESOURCE 17154			EOG RESOURCES APPALACHIAN LLC 1717		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1*2) \$	(4) DTH	(5) \$/DTH	(6=4*5) \$	(10) DTH	(11) \$/DTH	(12=10*11) \$
1	FEBRUARY 2014	0	0.00	0	1,478	3.63	5,365	180	1.88	340
2	ADJUSTMENT	0		0	225		1,114	(20)		(50)
3	MARCH	0	0.00	0	1,053	4.09	4,305	193	1.96	378
4	ADJUSTMENT	0		0	(422)		(1,061)	19		38
5	APRIL	0	0.00	0	1,193	5.07	6,049	223	2.10	468
6	ADJUSTMENT	0		0	(105)		1,155	(15)		(4)
7	MAY	0	0.00	0	1,123	4.64	5,211	223	2.10	468
8	ADJUSTMENT	0		0	0		0	0		0
9	JUNE	0	0.00	0	1,123	4.64	5,211	241	2.10	506
10	ADJUSTMENT	0		0	0		0	36		38
11	JULY	0	0.00	0	391	4.73	1,849	229	2.10	481
12	ADJUSTMENT	0		0	(732)		(3,307)	(24)		(25)
13	AUGUST	0	0.00	0	910	4.48	4,077	211	2.10	443
14	ADJUSTMENT	0		0	520		2,460	(36)		(38)
15	SEPTEMBER	0	0.00	0	876	3.91	3,425	226	2.10	475
16	ADJUSTMENT	0		0	0		0	30		32
17	OCTOBER	0	0.00	0	977	4.09	3,996	347	2.10	729
18	ADJUSTMENT	0		0	0		0	242		254
19	NOVEMBER	0	0.00	0	916	4.11	3,765	222	2.10	466
20	ADJUSTMENT	0		0	0		0	(250)		(263)
21	DECEMBER	0	0.00	0	1,079	3.78	4,079	166	2.10	349
22	ADJUSTMENT	0		0	0		0	(104)		(109)
23	JANUARY 2015	0	0.00	0	1,079	3.78	4,079	166	2.10	349
24	ADJUSTMENT	0		0	0		0	0		0
25	TOTAL	0		0	11,685		51,770	2,506		5,324

EXHIBIT 1-D
SCHEDULE 4
SHEET 6 OF 8

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO	MONTH	ERIC CICIARELLI 14735			GLEN CHRISTY 17334			ELMS BROTHERS & CO. LTD 1460			JOHN H WEAVER SR 11385		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1*2) \$	(4) DTH	(5) \$/DTH	(6=4*5) \$	(7) DTH	(8) \$/DTH	(9=7*8) \$	(7) DTH	(8) \$/DTH	(9=7*8) \$
1	FEBRUARY 2014	280	3.49	979	0	0.00	0	0	0.00	0	378	3.49	1,320
2	ADJUSTMENT	26		153	0		0	0		0	13		134
3	MARCH	239	3.95	943	0	0.00	0	0	0.00	0	283	3.95	1,117
4	ADJUSTMENT	(41)		(35)	0		0	0		0	(94)		(203)
5	APRIL	103	4.92	507	0	0.00	0	0	0.00	0	399	4.92	1,963
6	ADJUSTMENT	(80)		(51)	0		0	0		0	(33)		286
7	MAY	84	4.49	377	0	0.00	0	0	0.00	0	436	4.49	1,958
8	ADJUSTMENT	0		0	0		0	0		0	0		0
9	JUNE	84	4.49	377	0	0.00	0	0	0.00	0	436	4.49	1,958
10	ADJUSTMENT	0		0	0		0	0		0	0		0
11	JULY	153	4.58	701	0	0.00	0	0	0.00	0	436	4.58	1,997
12	ADJUSTMENT	69		345	0		0	0		0	0		100
13	AUGUST	134	4.33	580	0	0.00	0	0	0.00	0	480	4.33	2,078
14	ADJUSTMENT	24		110	0		0	0		0	64		293
15	SEPTEMBER	106	3.76	399	0	0.00	0	0	0.00	0	501	3.76	1,884
16	ADJUSTMENT	0		0	0		0	0		0	0		0
17	OCTOBER	245	3.94	965	0	0.00	0	0	0.00	0	521	3.94	2,053
18	ADJUSTMENT	0		0	0		0	0		0	0		0
19	NOVEMBER	219	3.96	867	0	0.00	0	0	0.00	0	389	3.96	1,540
20	ADJUSTMENT	0		0	0		0	0		0	0		0
21	DECEMBER	147	3.63	534	0	0.00	0	0	0.00	0	326	3.63	1,183
22	ADJUSTMENT	0		0	0		0	0		0	0		0
23	JANUARY 2015	147	3.63	534	0	0.00	0	0	0.00	0	326	3.63	1,183
24	ADJUSTMENT	0		0	0		0	0		0	0		(8)
25	TOTAL	<u>1,939</u>		<u>8,283</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>4,861</u>		<u>20,836</u>

EXHIBIT 1-D
SCHEDULE 4
SHEET 7 OF 8

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO.	MONTH	KAHLE HAHN 17285			MARYGLENN FMS & ORCH 17336			STORM KING ENERGY 17346		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7)	(8)	(9=7*8)
		DTH	\$/DTH	\$	DTH	\$/DTH	\$	DTH	\$/DTH	\$
1	FEBRUARY 2014	3,375	3.49	11,779	73	3.68	269	821	3.68	3,018
2	ADJUSTMENT	(319)		(265)	15		69	100		539
3	MARCH	3,382	3.95	13,350	21	4.13	89	1,230	4.13	5,086
4	ADJUSTMENT	17		1,571	(52)		(180)	1,229		5,082
5	APRIL	2,857	4.92	14,056	86	5.12	440	830	5.12	4,250
6	ADJUSTMENT	(780)		1,253	100		614	(552)		(1,146)
7	MAY	2,198	4.49	9,869	125	4.69	586	1,327	4.69	6,224
8	ADJUSTMENT	0		0	0		0	0		0
9	JUNE	2,198	4.49	9,869	125	4.69	586	1,327	4.69	6,224
10	ADJUSTMENT	0		0	0		0	0		0
11	JULY	785	4.58	3,595	87	4.78	416	899	4.78	4,297
12	ADJUSTMENT	(1,413)		(6,164)	(38)		(158)	(428)		(1,801)
13	AUGUST	1,078	4.33	4,668	108	4.53	489	742	4.53	3,361
14	ADJUSTMENT	(307)		(1,406)	24		115	(244)		(1,166)
15	SEPTEMBER	1,223	3.76	4,598	108	3.96	428	670	3.96	2,653
16	ADJUSTMENT	0		0	0		0	0		0
17	OCTOBER	2,187	3.94	8,617	30	4.14	124	427	4.14	1,768
18	ADJUSTMENT	0		0	(36)		(143)	0		0
19	NOVEMBER	2,187	3.96	8,661	115	4.16	478	191	4.16	795
20	ADJUSTMENT	0		0	0		0	0		0
21	DECEMBER	3,297	3.63	11,968	80	3.83	306	94	3.83	360
22	ADJUSTMENT	1,315		5,207	0		0	0		0
23	JANUARY 2015	3,297	3.63	11,968	80	3.83	306	94	3.83	360
24	ADJUSTMENT	0		0	0		0	0		0
25	TOTAL	<u>26,576</u>		<u>113,195</u>	<u>1,051</u>		<u>4,835</u>	<u>8,757</u>		<u>39,902</u>

EXHIBIT 1-D
SCHEDULE 4
SHEET 8 OF 8

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS PURCHASES FROM
LOCAL PRODUCERS

LINE NO	MONTH	QUESTA PETROLEUM COMPANY 11345			STEWART INC 11311			J.D. EXPLORATION 17131			ATLAS RESOURCES LLC 17156		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1*2) \$	(7) DTH	(8) \$/DTH	(9=7*8) \$	(10) DTH	(11) \$/DTH	(12=10*11) \$	(13) DTH	(14) \$/DTH	(15=13*14) \$
1	FEBRUARY 2014	617	3.49	2,153	607	3.75	2,277	746	3.75	2,797	196	3.68	719
2	ADJUSTMENT	34		256	(214)		(607)	(51)		(4)	(22)		(32)
3	MARCH	630	3.95	2,487	514	4.22	2,170	596	4.22	2,513	216	4.13	895
4	ADJUSTMENT	15		335	(92)		(107)	(223)		(505)	21		176
5	APRIL	658	4.92	3,237	896	5.23	4,688	36	5.23	188	180	5.12	922
6	ADJUSTMENT	(32)		868	(50)		585	(482)		(1,836)	(23)		226
7	MAY	678	4.49	3,044	896	4.59	4,116	567	4.59	2,605	0	0.00	0
8	ADJUSTMENT	0		0	0		0	0		0	0		0
9	JUNE	678	4.49	3,044	742	4.59	3,409	567	4.59	2,605	0	0.00	0
10	ADJUSTMENT	0		0	(154)		(707)	0		0	0		0
11	JULY	715	4.58	3,275	845	4.43	3,744	257	4.43	1,139	0	0.00	0
12	ADJUSTMENT	37		331	103		672	(310)		(1,364)	0		0
13	AUGUST	635	4.33	2,750	853	4.43	3,780	1,080	4.43	4,785	0	0.00	0
14	ADJUSTMENT	(80)		(366)	8		253	823		4,119	0		0
15	SEPTEMBER	679	3.76	2,553	825	4.03	3,328	1,239	3.85	4,770	0	0.00	0
16	ADJUSTMENT	44		191	(28)		(124)	(154)		(682)	0		0
17	OCTOBER	840	3.94	3,310	808	4.03	3,259	615	4.03	2,481	0	0.00	0
18	ADJUSTMENT	266		1,000	(17)		(217)	0		0	0		0
19	NOVEMBER	840	3.96	3,326	780	4.05	3,162	887	4.05	3,596	0	0.00	0
20	ADJUSTMENT	0		0	(28)		(113)	0		0	0		0
21	DECEMBER	692	3.63	2,512	537	3.92	2,105	549	3.92	2,152	0	0.00	0
22	ADJUSTMENT	(107)		(424)	55		223	0		0	0		0
23	JANUARY 2015	692	3.63	2,512	537	3.92	2,105	549	3.92	2,152	0	0.00	0
24	ADJUSTMENT	0		0	0		0	0		0	0		0
25	TOTAL	<u>8,530</u>		<u>36,392</u>	<u>8,423</u>		<u>37,998</u>	<u>7,290</u>		<u>31,509</u>	<u>568</u>		<u>2,906</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 1 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS
APPLICABLE TO NET
GAS STORED UNDERGROUND

LINE NO.	MONTH	VOLUMES	DEMAND DOLLARS	COMMODITY DOLLARS	TOTAL DOLLARS
		(1) DTH	(2) \$	(3) \$	(4=2+3) \$
1	FEBRUARY - 2014	5,266,826	1,452,129	21,679,204	23,131,334
2	MARCH	3,441,163	1,452,129	14,238,925	15,691,054
3	APRIL	(2,476,039)	1,452,129	(11,274,255)	(9,822,126)
4	MAY	(4,470,887)	1,598,398	(21,815,893)	(20,217,495)
5	JUNE	(3,594,326)	1,305,861	(16,993,644)	(15,687,783)
6	JULY	(3,960,644)	1,452,129	(16,774,953)	(15,322,824)
7	AUGUST	(3,340,905)	1,452,129	(12,965,294)	(11,513,165)
8	SEPTEMBER	(3,632,776)	1,452,151	(14,283,574)	(12,831,423)
9	OCTOBER	(902,558)	1,452,130	(3,375,963)	(1,923,833)
10	NOVEMBER	2,533,371	1,525,364	11,228,008	12,753,372
11	DECEMBER	3,451,160	1,379,060	15,115,524	16,494,583
12	JANUARY - 2015	<u>6,045,351</u>	<u>1,452,194</u>	<u>26,353,452</u>	<u>27,805,646</u>
13	TOTAL	<u>(1,640,264)</u>	<u>17,425,803</u>	<u>(8,868,464)</u>	<u>8,557,339</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 2 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
BLACKHAWK FACILITY

LINE NO	MONTH	VOLUME INJECTED	RATE	AMOUNT	VOLUME WITHDRAWN	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(1) DTH	(2) \$/DTH	(3=1x2) \$
1	FEBRUARY - 2014	0	6.4521	0	69	4.0319	278
2	ADJUSTMENT	0	6.4521	(445)	0	4.0319	0
3	MARCH	0	5.2459	0	69	4.0433	279
4	ADJUSTMENT	0	5.2459	(362)	164	4.0433	663
5	APRIL	0	4.7137	0	68	4.2447	289
6	ADJUSTMENT	0	4.7137	0	0	4.2447	(325)
7	MAY	0	4.8566	0	67	4.4538	300
8	ADJUSTMENT	0	4.8566	0	0	4.4538	(335)
9	JUNE	0	0.0000	0	67	4.5183	303
10	ADJUSTMENT	0	0.0000	0	0	0.0000	(327)
11	JULY	0	0.0000	0	68	4.4668	304
12	ADJUSTMENT	0	0.0000	0	0	0.0000	(293)
13	AUGUST	0	0.0000	0	67	4.3871	296
14	ADJUSTMENT	0	0.0000	0	0	0.0000	(269)
15	SEPTEMBER	(32,124)	3.9475	(126,809)	67	4.3291	292
16	ADJUSTMENT	0	0.0000	0	0	0.0000	(272)
17	OCTOBER	0	3.8491	0	67	4.3112	289
18	ADJUSTMENT	0	0.0000	0	0	0.0000	(266)
19	NOVEMBER	0	3.9067	0	67	4.3029	288
20	ADJUSTMENT	0	0.0000	0	0	0.0000	(270)
21	DECEMBER	0	0.0000	0	68	4.3026	293
22	ADJUSTMENT	0	0.0000	0	0	0.0000	(295)
23	JANUARY - 2015	0	0.0000	0	68	4.3042	293
24	ADJUSTMENT	0	0.0000	0	0	4.3042	(213)
25	TOTAL	<u>(32,124)</u>		<u>(127,617)</u>	<u>976</u>		<u>1,300</u>

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
COLUMBIA GAS TRANSMISSION - FSS

LINE NO.	MONTH	VOLUME INJECTED	RATE	AMOUNT	VOLUME WITHDRAWN	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(1) DTH	(2) \$/DTH	(3=1x2) \$
1	FEBRUARY - 2014	(55,678)	6.4521	(359,240)	4,735,185	4.0319	19,091,792
2	ADJUSTMENT	11,683	6.4521	75,380	104,674	4.0319	422,035
3	MARCH	(112,982)	5.2459	(592,692)	3,056,665	4.0433	12,359,014
4	ADJUSTMENT	21,289	5.2459	111,680	122,374	4.0433	494,795
5	APRIL	(2,484,692)	4.7137	(11,712,093)	236,842	4.2447	1,005,323
6	ADJUSTMENT	37,712	4.7137	177,763	36,378	4.2447	154,414
7	MAY	(4,067,210)	4.8566	(19,752,812)	0	4.4538	0
8	ADJUSTMENT	(8,769)	4.8566	(42,588)	13,770	4.4538	61,329
9	JUNE	(3,409,362)	4.7427	(16,169,581)	0	4.5183	0
10	ADJUSTMENT	11,454	4.7427	54,323	33,265	4.5183	150,301
11	JULY	(3,392,219)	4.2517	(14,422,698)	0	4.4668	0
12	ADJUSTMENT	(82,670)	4.2517	(351,488)	30,057	4.4668	134,259
13	AUGUST	(3,078,352)	3.9005	(12,007,112)	0	4.3871	0
14	ADJUSTMENT	1,077	3.9005	4,201	30,299	4.3871	132,925
15	SEPTEMBER	(3,240,185)	3.9475	(12,790,630)	0	4.3291	0
16	ADJUSTMENT	(84,978)	3.9475	(335,451)	5,459	4.3291	23,633
17	OCTOBER	(821,533)	3.8491	(3,162,163)	164,120	4.3112	707,554
18	ADJUSTMENT	34,653	3.8491	133,383	9,899	4.3112	42,677
19	ADJUSTMENT	0	0.0000	0	0	0.0000	639
20	NOVEMBER	(116,028)	3.9067	(453,287)	2,535,699	4.3029	10,910,859
21	ADJUSTMENT	(477,848)	3.9067	(1,866,809)	415,374	4.3029	1,787,313
22	DECEMBER	16,252	4.2806	69,568	3,291,196	4.3026	14,160,700
23	ADJUSTMENT	(318,837)	4.2806	(1,364,814)	41,712	4.3026	179,470
24	JANUARY - 2015	20,092	3.0912	62,108	5,492,895	4.3042	23,642,519
25	ADJUSTMENT	8,495	3.0912	26,260	55,605	4.3042	239,335
26	TOTAL	<u>(21,588,636)</u>		<u>(94,668,790)</u>	<u>20,411,468</u>		<u>85,700,884</u>

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
DOMINION

LINE NO.	MONTH	VOLUME INJECTED	RATE	AMOUNT	VOLUME WITHDRAWN	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(1) DTH	(2) \$/DTH	(3=1x2) \$
1	FEBRUARY - 2014	0	6.4521	0	168,476	4.0319	679,278
2	ADJUSTMENT	0	6.4521	0	0	4.0319	0
3	MARCH	0	5.2459	0	138,646	4.0433	560,587
4	ADJUSTMENT	0	5.2459	0	0	4.0433	0
5	APRIL	(173,449)	4.7137	(817,587)	0	4.2447	0
6	ADJUSTMENT	(39,717)	0.0000	0	0	4.2447	0
7	MAY	(151,914)	4.8566	(737,786)	0	4.4538	0
8	ADJUSTMENT	(45,601)	4.8566	(221,466)	32	4.4538	143
9	ADJUSTMENT - April Injections)	0	0.0000	(187,214)	0	0.0000	0
10	JUNE	(28,592)	4.7427	(135,603)	0	4.5183	0
11	JULY	(308,550)	4.2517	(1,311,862)	0	4.4668	0
12	ADJUSTMENT	17	4.2517	72	0	0.0000	0
13	AUGUST	(71,978)	3.9005	(280,750)	0	4.3871	0
14	ADJUSTMENT	170	3.9005	663	0	0.0000	0
15	SEPTEMBER	(69,660)	3.9475	(274,983)	0	4.3291	0
16	OCTOBER	(93,744)	3.8491	(360,830)	0	4.3112	0
17	ADJUSTMENT	25	3.8491	96	0	0.0000	0
18	NOVEMBER	0	3.9067	0	126,606	4.3029	544,773
19	ADJUSTMENT	0	0.0000	0	610	4.3029	2,625
20	DECEMBER	0	0.0000	0	160,236	4.3026	689,431
21	ADJUSTMENT	0	0.0000	0	(58)	4.3026	(250)
22	JANUARY - 2015	0	0.0000	0	222,354	4.3042	957,056
23	TOTAL	(982,993)		(4,327,249)	816,902		3,433,644

EXHIBIT 1-D
SCHEDULE 5
SHEET 5 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
APPLICABLE TO NET GAS STORED UNDERGROUND
EQUITRANS

LINE NO.	MONTH	VOLUME INJECTED	RATE	AMOUNT	VOLUME WITHDRAWN	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(1) DTH	(2) \$/DTH	(3=1x2) \$
1	FEBRUARY - 2014	0	6.4521	0	420,000	4.0319	1,693,398
2	MARCH	0	5.2459	0	310,000	4.0433	1,253,423
3	APRIL	(28,650)	4.7137	(135,048)	0	4.2447	0
4	MAY	(206,530)	4.8566	(1,003,034)	0	4.4538	0
5	JUNE	(200,520)	4.7427	(951,006)	0	4.5183	0
6	JULY	(207,204)	4.2517	(880,969)	0	4.4668	0
7	AUGUST	(221,991)	3.9005	(865,876)	0	4.3871	0
8	SEPTEMBER	(211,250)	3.9475	(833,909)	0	4.3291	0
9	OCTOBER	(195,855)	3.8491	(753,865)	0	4.3112	0
10	NOVEMBER	0	3.9067	0	60,000	4.3029	258,174
11	DECEMBER	0	0.0000	0	310,000	4.3026	1,333,806
12	JANUARY - 2015	<u>0</u>	0.0000	<u>0</u>	<u>310,000</u>	4.3042	<u>1,334,302</u>
13	TOTAL	<u>(1,272,000)</u>		<u>(5,423,707)</u>	<u>1,410,000</u>		<u>5,873,103</u>

EXHIBIT 1-D
 SCHEDULE 5
 SHEET 6 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC
 SUMMARY OF HISTORICAL GAS VOLUMES
 RETAINAGE BY PIPELINE FOR STORAGE ACTIVITY

<u>LINE NO.</u>	<u>MONTH</u>	<u>TCO - FSS TOTAL</u> (1) DTH
1	FEBRUARY - 2014	(117,583)
2	MARCH	(95,062)
3	APRIL	(60,531)
4	MAY	(4,732)
5	JUNE	(638)
6	JULY	(143)
7	AUGUST	(197)
8	SEPTEMBER	(105)
9	OCTOBER	(190)
10	NOVEMBER	(11,109)
11	DECEMBER	(49,409)
12	JANUARY - 2015	<u>(64,158)</u>
13	TOTAL	<u><u>(403,857)</u></u>

Note: These volumes represent retainage by the pipeline.

EXHIBIT 1-D
SCHEDULE 5
SHEET 7 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
STORAGE DEMAND CHARGES
COLUMBIA GAS TRANSMISSION CORPORATION

LINE NO.	MONTH	M D S E			S C Q		
		VOLUME (1) DTH	RATE (2) \$/DTH	AMOUNT (3=1x2) \$	VOLUME (4) DTH	RATE (5) \$/DTH	AMOUNT (6=4x5) \$
1	FEBRUARY - 2014	456,876	1.5090	689,426	25,341,126	0.0289	732,359
2	MARCH	456,876	1.5090	689,426	25,341,126	0.0289	732,359
3	APRIL	456,876	1.5090	689,426	25,341,126	0.0289	732,359
4	MAY	456,876	1.5090	689,426	25,341,126	0.0289	732,359
5	JUNE	456,876	1.5090	689,426	25,341,126	0.0289	732,359
6	JULY	456,876	1.5090	689,426	25,341,126	0.0289	732,359
7	AUGUST	456,876	1.5090	689,426	25,341,126	0.0289	732,359
8	SEPTEMBER	456,876	1.5090	689,426	25,341,126	0.0289	732,359
9	OCTOBER	456,876	1.5090	689,426	25,341,126	0.0289	732,359
10	NOVEMBER	456,876	1.5090	689,426	25,341,126	0.0289	732,359
11	DECEMBER	456,876	1.5090	689,426	25,341,126	0.0289	732,359
12	JANUARY - 2015	<u>456,876</u>	1.5090	<u>689,426</u>	<u>25,341,126</u>	0.0289	<u>732,359</u>
13	TOTAL	<u>5,482,512</u>		<u>8,273,111</u>	<u>304,093,512</u>		<u>8,788,304</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 8 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
STORAGE DEMAND CHARGES
DOMINION TRANSMISSION

LINE NO.	MONTH	STORAGE DEMAND			STORAGE CAPACITY		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY - 2014	9,000	1.8553	16,698	941,176	0.0145	13,647
2	MARCH	9,000	1.8553	16,698	941,176	0.0145	13,647
3	APRIL	9,000	1.8553	16,698	941,176	0.0145	13,647
4	MAY	13,800	1.8553	25,603	1,181,176	0.0145	17,127
5	ADJUSTMENT	4,800	1.8553	8,905	240,000	0.0145	3,480
6	JUNE	9,000	2.8448	25,603	941,176	0.0182	17,127
7	ADJUSTMENT	(9,600)	2.7830	(26,716)	(480,000)	0.0218	(10,440)
8	JULY	13,800	1.8553	25,603	1,181,176	0.0145	17,127
9	ADJUSTMENT	(4,800)	1.8553	(8,905)	(240,000)	0.0145	(3,480)
10	AUGUST	13,800	1.8553	25,603	1,181,176	0.0145	17,127
11	ADJUSTMENT	(4,800)	1.8553	(8,905)	(240,000)	0.0145	(3,480)
12	SEPTEMBER	14,765	1.7355	25,625	1,181,176	0.0145	17,127
13	ADJUSTMENT	(4,800)	1.8553	(8,905)	(240,000)	0.0145	(3,480)
14	OCTOBER	13,800	1.8553	25,603	1,181,176	0.0145	17,128
15	ADJUSTMENT	(4,800)	1.8553	(8,905)	(240,000)	0.0145	(3,480)
16	NOVEMBER	13,800	1.8625	25,703	1,181,176	0.0145	17,128
17	DECEMBER	13,800	1.8625	25,703	1,181,176	0.0145	17,127
18	ADJUSTMENT	(9,600)	1.8625	(17,880)	(480,000)	0.0145	(6,960)
19	ADJUSTMENT	0	0.0000	34	0	0.0000	0
20	JANUARY - 2015	13,800	1.8625	25,703	1,181,176	0.0145	17,127
21	ADJUSTMENT	(4,800)	1.8625	(8,940)	(240,000)	0.0145	(3,480)
22	TOTAL	<u>108,965</u>		<u>200,623</u>	<u>11,294,112</u>		<u>163,766</u>

EXHIBIT 1-D
 SCHEDULE 5
 SHEET 9 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC
 DETAIL OF HISTORIC COST OF GAS
 STORAGE DEMAND CHARGES
 EQUITRANS

LINE NO.	MONTH	STORAGE DEMAND			STORAGE CAPACITY		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY - 2014	19,130	1.4949	28,597	2,000,000	0.0262	52,400
2	ADJUSTMENT	(19,130)	1.4949	(28,597)	(2,000,000)	0.0262	(52,400)
2	MARCH	19,130	1.4949	28,597	2,000,000	0.0262	52,400
3	ADJUSTMENT	(19,130)	1.4949	(28,597)	(2,000,000)	0.0262	(52,400)
3	APRIL	14,348	1.4949	21,449	1,500,000	0.0262	39,300
4	ADJUSTMENT	(14,348)	1.4949	(21,449)	(1,500,000)	0.0262	(39,300)
5	MAY	14,348	1.4949	21,449	1,500,000	0.0262	39,300
6	ADJUSTMENT	14,348	1.4949	21,449	1,500,000	0.0262	39,300
7	JUNE	14,348	1.4949	21,449	1,500,000	0.0262	39,300
8	ADJUSTMENT	(43,044)	1.4949	(64,346)	(4,500,000)	0.0262	(117,900)
9	JULY	14,348	1.4949	21,449	1,500,000	0.0262	39,300
10	ADJUSTMENT	(14,348)	1.4949	(21,449)	(1,500,000)	0.0262	(39,300)
11	AUGUST	14,348	1.4949	21,449	1,500,000	0.0262	39,300
12	ADJUSTMENT	(14,348)	1.4949	(21,449)	(1,500,000)	0.0262	(39,300)
13	SEPTEMBER	14,348	1.4949	21,449	1,500,000	0.0262	39,300
14	ADJUSTMENT	(14,348)	1.4949	(21,449)	(1,500,000)	0.0262	(39,300)
15	OCTOBER	14,348	1.4949	21,449	1,500,000	0.0262	39,300
16	ADJUSTMENT	(14,348)	1.4949	(21,449)	(1,500,000)	0.0262	(39,300)
17	NOVEMBER	14,348	1.4949	21,449	1,500,000	0.0262	39,300
18	DECEMBER	0	0.0000	0	0	0.0000	0
19	ADJUSTMENT	(14,348)	1.4949	(21,449)	(1,500,000)	0.0262	(39,300)
20	JANUARY - 2015	14,348	1.4949	21,449	1,500,000	0.0262	39,300
21	ADJUSTMENT	(14,348)	1.4949	(21,449)	(1,500,000)	0.0262	(39,300)
22	TOTAL	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

EXHIBIT 1-D
SCHEDULE 5
SHEET 10 OF 12

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
COLUMBIA GAS TRANSMISSION CORPORATION

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY - 2014	4,756,898	0.0153	72,781	93,805	0.0153	1,435
2	ADJUSTMENT	117,957	0.0153	1,803	(9,959)	0.0153	(152)
3	MARCH	3,056,665	0.0153	46,765	114,481	0.0153	1,752
4	ADJUSTMENT	49,608	0.0153	759	(67,254)	0.0153	(1,029)
5	APRIL	265,496	0.0153	4,062	2,473,896	0.0153	37,851
6	ADJUSTMENT	27,353	0.0153	418	(32,511)	0.0153	(498)
7	MAY	36,509	0.0153	559	4,058,256	0.0153	62,091
8	ADJUSTMENT	(15,013)	0.0153	(230)	(60,653)	0.0153	(928)
9	JUNE	7,457	0.0153	114	3,410,010	0.0153	52,173
10	ADJUSTMENT	(36,509)	0.0153	(559)	(44,027)	0.0153	(674)
11	JULY	30,229	0.0153	464	3,361,385	0.0153	51,429
12	ADJUSTMENT	(7,457)	0.0153	(114)	1,648	0.0153	25
13	AUGUST	5,459	0.0153	84	3,079,586	0.0153	47,118
14	ADJUSTMENT	(30,229)	0.0153	(464)	19,265	0.0153	295
15	SEPTEMBER	12,265	0.0153	188	3,244,557	0.0153	49,642
16	ADJUSTMENT	(5,459)	0.0153	(84)	79,127	0.0153	1,211
17	OCTOBER	25,480	0.0153	390	825,483	0.0153	12,630
18	ADJUSTMENT	(12,265)	0.0153	(188)	(41,736)	0.0153	(639)
19	NOVEMBER	2,535,699	0.0153	38,796	137,630	0.0153	2,106
20	ADJUSTMENT	67,512	0.0153	1,033	(35,268)	0.0153	(540)
21	ADJUSTMENT	(25,480)	0.0153	(390)	0	0.0000	0
22	DECEMBER	3,291,196	0.0153	50,355	0	0.0000	0
23	ADJUSTMENT	(266,491)	0.0153	(4,077)	2,317	0.0153	35
24	JANUARY - 2015	5,492,688	0.0153	84,038	0	0.0000	0
25	ADJUSTMENT	49,887	0.0153	763	26,794	0.0153	410
26	TOTAL	<u>19,429,455</u>		<u>297,267</u>	<u>20,636,832</u>		<u>315,743</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
DOMINION TRANSMISSION

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY - 2014	169,839	0.0182	3,091	0	0.0000	0
2	ADJUSTMENT	184,014	0.0047	868	0	0.0000	0
3	MARCH	138,720	0.0182	2,525	168,476	0.0047	792
4	ADJUSTMENT	0	0.0000	0	(1,363)	0.0182	(25)
5	APRIL	277,356	0.0115	3,176	213,166	0.0293	6,246
6	ADJUSTMENT	(138,720)	0.0182	(2,525)	0	0.0000	0
7	MAY	0	0.0000	0	200,646	0.0293	5,879
8	JUNE	3,129	0.0182	57	184,647	0.0293	5,410
9	JULY	0	0.0000	0	155,031	0.0293	4,542
10	ADJUSTMENT	0	0.0000	0	(1,396)	0.0051	(7)
11	AUGUST	1,271	0.0229	29	72,943	0.0293	2,137
12	SEPTEMBER	0	0.0000	0	70,590	0.0293	2,068
13	OCTOBER	955	0.0229	22	97,278	0.0293	2,850
14	NOVEMBER	122,045	0.0163	1,984	0	0.0000	0
15	DECEMBER	142,290	0.0166	2,362	0	0.0000	0
16	ADJUSTMENT	111,796	0.0070	786	0	0.0000	0
17	ADJUSTMENT	(27,543)	0.0180	(496)	0	0.0000	0
18	JANUARY - 2015	205,226	0.0180	3,694	0	0.0000	0
19	ADJUSTMENT	153,408	0.0069	1,064	0	0.0000	0
20	ADJUSTMENT	(17,550)	0.0180	(316)	0	0.0000	0
21	TOTAL	<u>1,326,236</u>		<u>16,321</u>	<u>1,160,018</u>		<u>29,893</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
INJECTION/WITHDRAWAL CHARGES
EQUITRANS

LINE NO.	MONTH	WITHDRAWAL CHARGES			INJECTION CHARGES		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1) DTH	(2) \$/DTH	(3=1x2) \$	(4) DTH	(5) \$/DTH	(6=4x5) \$
1	FEBRUARY - 2014	493,000	0.0069	3,402	0	0.0000	0
2	ADJUSTMENT			(6,500)	0		0
3	MARCH	420,000	0.0069	2,898	0	0.0000	0
4	ADJUSTMENT			(2,898)			0
5	APRIL	310,000	0.0069	2,139	0	0.0000	0
6	ADJUSTMENT	310,000	0.0069	2,139	0		0
7	MAY	0	0.0000	0	28,650	0.0069	198
8	JUNE	0	0.0000	0	206,530	0.0069	1,425
9	JULY	0	0.0000	0	204,300	0.0068	1,384
10	AUGUST	0	0.0000	0	211,110	0.0068	1,430
11	SEPTEMBER	0	0.0000	0	226,176	0.0068	1,532
12	OCTOBER	0	0.0000	0	0	0.0000	0
13	ADJUSTMENT	0	0.0000	0	3,982	0.3661	1,458
14	NOVEMBER	0	0.0000	0	199,554	0.0068	1,351
15	DECEMBER	0	0.0000	0	(199,554)	0.0068	(1,351)
16	JANUARY - 2015	<u>310,000</u>	0.0069	<u>2,139</u>	<u>0</u>	0.0000	<u>0</u>
17	TOTAL	<u>1,843,000</u>		<u>3,319</u>	<u>880,748</u>		<u>7,426</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 1 OF 21

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF HISTORIC COST OF GAS
TRANSPORTATION CHARGES

Line No.	Month	Transportation Shrinkage Volumes 1_ /	Total Demand Costs	Total Commodity Costs	Total Transportation Costs
		(1) Dth	(2) \$	(3) \$	(4 = 2 + 3) \$
1	February 2014	(88,657)	3,543,219	241,992	3,785,211
2	March	(57,734)	4,448,513	159,334	4,607,847
3	April	(29,372)	2,612,867	94,236	2,707,103
4	May	(85,587)	2,722,826	136,058	2,858,884
5	June	(59,533)	2,461,061	78,660	2,539,721
6	July	(73,238)	2,627,131	86,095	2,713,226
7	August	(63,317)	2,628,636	81,582	2,710,218
8	September	(67,381)	2,631,920	91,311	2,723,231
9	October	(44,220)	3,979,951	67,250	4,047,201
10	November	(39,860)	4,109,900	101,053	4,210,954
11	December	(37,586)	3,935,539	124,787	4,060,326
12	January 2015	<u>(48,589)</u>	<u>3,982,043</u>	<u>102,580</u>	<u>4,084,622</u>
13	TOTAL	<u>(695,074)</u>	<u>39,683,606</u>	<u>1,364,938</u>	<u>41,048,545</u>

1_ / These volumes represent retainage by the pipelines.

EXHIBIT 1-D
SCHEDULE 6
SHEET 2 OF 21

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE FTS - TRANSPORTATION DEMAND CHARGES

Line No	Month	Demand Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$	Capacity Release 1 / (4) \$	Total FTS Amount (5=3+4) \$
1	February 2014	137,588	5 9140	813,695	(274,206)	539,490
2	Adjustment			138	(30,842) 2/	(30,704)
3	Adjustment				(52,276)	(52,276)
4	March	137,588	5.9140	813,695	(274,406)	539,289
5	Adjustment				(30,842) 2/	(30,842)
6	Adjustment				104,552	104,552
7	Adjustment				52,276	52,276
8	April	137,588	5.8530	805,303	(217,240)	588,063
9	Adjustment				(57,113)	(57,113)
10	Adjustment				(30,523) 2/	(30,523)
11	Adjustment				52,276	52,276
12	May	137,588	6 0680	834,884	(225,202)	609,682
13	Adjustment				(57,113)	(57,113)
14	Adjustment				(31,645) 2/	(31,645)
15	Adjustment			0	57,113	57,113
16	June	137,588	6 0680	834,884	(222,301)	612,583
17	Adjustment				(57,113)	(57,113)
18	Adjustment				(31,645) 2/	(31,645)
19	Adjustment				57,113	57,113
20	Adjustment				4,837	4,837
21	July	137,588	6 0680	834,884	(220,997)	613,887
22	Adjustment				(57,113)	(57,113)
23	Adjustment				(31,645) 2/	(31,645)
24	Adjustment				57,113	57,113
25	August	137,588	6.0680	834,884	(220,299)	614,585
26	Adjustment				(57,113)	(57,113)
27	Adjustment				(31,645) 2/	(31,645)
28	Adjustment				57,113	57,113
29	September	137,588	6 0680	834,884	(218,612)	616,272
30	Adjustment				(57,113)	(57,113)
31	Adjustment				(31,645) 2/	(31,645)
32	Adjustment				57,113	57,113
33	October	137,588	6.0680	834,884	(218,618)	616,266
34	Adjustment				(57,113)	(57,113)
35	Adjustment				(31,645) 2/	(31,645)
36	Adjustment				57,113	57,113
37	November	137,588	6 0680	834,884	(216,154)	618,730
38	Adjustment				(57,113)	(57,113)
39	Adjustment				(31,645) 2/	(31,645)
40	Adjustment				57,113	57,113
41	December	137,588	5.8610	806,403	(208,611)	597,793
42	Adjustment				(57,113)	(57,113)
43	Adjustment				(30,565) 2/	(30,565)
44	Adjustment				57,113	57,113
45	January 2015	137,586	5 8611	806,403	(211,359)	595,044
46	Adjustment				(57,113)	(57,113)
47	Adjustment				(30,565) 2/	(30,565)
48	Adjustment				57,113	57,113
49	TOTAL	<u>1,651,054</u>		<u>9,889,826</u>	<u>(2,998,302)</u>	<u>6,891,524</u>

1/ Includes capacity allocated to suppliers participating in Columbia's Choice Program.
2/ Amount represents 5,215 Dth of capacity released at the applicable maximum rate to a large industrial customer on Columbia's system and not subject to recall

EXHIBIT 1-D
SCHEDULE 6
SHEET 3 OF 21

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE SST - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$	Capacity Release (4) \$	Total SST Amount (5=3+4) \$
1	February 2014	456,876	5.7440	2,624,296	(165,550)	2,458,746
2	Adjustment			457	(165,550)	(165,093)
3	March	456,876	5.7440	2,624,296	(60,943)	2,563,353
4	Adjustment				60,943	60,943
5	Adjustment				331,100	331,100
6	April	228,438	5.6830	1,298,213	(3,321)	1,294,892
7	Adjustment				60,943	60,943
8	May	228,438	5.8980	1,347,327	(10,069)	1,337,259
9	Adjustment				10,069	10,069
10	June	228,438	5.8980	1,347,327	(6,122)	1,341,206
11	Adjustment				6,122	6,122
12	Adjustment				(57,622)	(57,622)
13	July	228,438	5.8980	1,347,327	0	1,347,327
14	August	228,438	5.8980	1,347,327	0	1,347,327
15	September	228,438	5.8980	1,347,327	0	1,347,327
16	October	456,876	5.8980	2,694,655	0	2,694,655
17	November	456,876	5.8980	2,694,655	0	2,694,655
18	December	456,876	5.6910	2,600,081	(70,632)	2,529,449
19	Adjustment				70,632	70,632
20	January 2015	456,876	5.6910	2,600,081	(57,237)	2,542,844
21	Adjustment				57,240	57,240
22	TOTAL	<u>4,111,884</u>		<u>23,873,370</u>	<u>3</u>	<u>23,816,133</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 4 of 21

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE FTS -TRANSPORTATION COMMODITY CHARGES

Line No.	Month	FTS		
		Commodity Volume (1) Dth	Billing Rate (2) \$/Dth	FTS Amount (3=1x2) \$
1	February 2014	1,972,349	0.0184	36,291
2	Adjustment			123
3	March	1,152,180	0.0184	21,200
4	April	1,152,187	0.0184	21,200
5	Adjustment			(6,055)
6	May	912,357	0.0166	15,145
7	Adjustment			6,706
8	June	1,285,686	0.0166	21,342
9	Adjustment			(0)
10	July	586,701	0.0166	9,739
11	Adjustment			(502)
12	August	577,747	0.0166	9,591
13	Adjustment			(1,054)
14	September	565,890	0.0166	9,394
15	Adjustment			0
16	October	533,482	0.0168	8,963
17	Adjustment			(1,326)
18	November	1,119,331	0.0168	18,805
19	Adjustment			6,011
20	December	784,301	0.0168	13,176
21	Adjustment			(227)
22	January 2015	825,110	0.0168	13,862
23	Adjustment			(22)
24	TOTAL	<u>11,467,321</u>		<u>202,384</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 5 of 21

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GAS TRANSMISSION CORPORATION
RATE SCHEDULE SST -TRANSPORTATION COMMODITY CHARGES

Line No.	Month	SST		
		Commodity Volume (1) Dth	Billing Rate (2) \$/Dth	SST Amount (3=1x2) \$
1	February 2014	4,524,555	0.0182	82,347
2	Adjustment			(3,779)
3	March	4,012,957	0.0182	73,036
4	Adjustment			(2,404)
5	April	4,287,036	0.0173	74,078
6	Adjustment			(36,484)
7	May	4,465,014	0.0164	73,190
8	Adjustment			(38,032)
9	June	1,038,287	0.0164	17,028
10	Adjustment			(33)
11	July	2,461,835	0.0164	40,374
12	Adjustment			(9)
13	August	2,020,698	0.0164	33,139
14	Adjustment			(12)
15	September	2,205,072	0.0164	36,163
16	Adjustment			(1,041)
17	October	1,093,373	0.0166	18,150
18	Adjustment			(50)
19	November	3,092,581	0.0166	51,337
20	Adjustment			(26)
21	December	7,211,104	0.0153	110,666
22	Adjustment			(5,827)
23	January 2015	6,501,179	0.0155	100,554
24	Adjustment			(47,989)
25	TOTAL	<u>42,913,691</u>		<u>574,377</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 6 OF 21

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GULF TRANSMISSION COMPANY
RATE SCHEDULE FTS-1 - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume	Billing Rate	Amount	Capacity Release 1_ /	Capacity Acquisition	Total FTS-1 Amount
		(1) Dth	(2) \$/Dth	(3=1x2) \$	(4) \$	(5) \$	(6=3+4+5) \$
1	February 2014	43,632	4.2917	187,255	(118,219)	0	69,036
2	March	43,632	4.2917	187,255	(118,434)	0	68,822
3	April	43,632	4.2917	187,256	(116,524)	0	70,732
4	May	43,632	4.2917	187,255	(116,511)	0	70,744
5	June	43,632	4.2917	187,255	(115,065)	0	72,191
6	July	43,632	4.2917	187,255	(114,262)	0	72,993
7	August	43,632	4.2917	187,255	(113,454)	0	73,801
8	September	43,632	4.2917	187,255	(111,631)	0	75,624
9	October	43,632	4.2917	187,255	(110,670)	0	76,585
10	November	43,632	4.2917	187,255	(111,284)	0	75,972
11	December	43,632	4.2917	187,255	(110,889)	0	76,366
12	January 2015	<u>43,632</u>	4.2917	<u>187,255</u>	<u>(112,816)</u>	<u>0</u>	<u>74,439</u>
13	TOTAL	<u>523,584</u>		<u>2,247,065</u>	<u>(1,369,760)</u>	<u>0</u>	<u>877,306</u>

1_ / Includes capacity allocated to suppliers participating in Columbia's Choice Program.

EXHIBIT 1-D
SCHEDULE 6
SHEET 7 OF 21

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
COLUMBIA GULF TRANSMISSION
TRANSPORTATION COMMODITY CHARGES

Line No.	Month	FTS1			ITS2			Total FTS1 & ITS2 Commodity
		Commodity Volume	Billing Rate	Amount	Commodity Volume	Billing Rate	Amount	
		(1) Dth	(2) \$/Dth	(3=1x2) \$	(4) Dth	(5) \$/Dth	(6=4x5) \$	(7 = 3 + 6) \$
1	February 2014	372,095	0.0121	4,502	0	0.0000	0	4,502
2	March	131,958	0.0121	1,597	0	0.0000	0	1,597
3	April	0	0.0000	0	0	0.0000	0	0
4	May	64,447	0.0121	780	0	0.0000	0	780
5	June	0	0.0000	(0)	0	0.0000	0	(0)
6	July	9,192	0.0121	111	0	0.0000	0	111
7	August	0	0.0000	0	0	0.0000	0	0
8	September	0	0.0000	0	0	0.0000	0	0
9	October	0	0.0000	0	0	0.0000	0	0
10	November	0	0.0000	0	0	0.0000	0	0
11	December	39,539	0.0000	486	0	0.0000	0	486
12	January 2015	<u>0</u>	0.0000	<u>0</u>	<u>0</u>	0.0000	<u>0</u>	<u>0</u>
13	TOTAL	<u>617,231</u>		<u>7,476</u>	<u>0</u>		<u>0</u>	<u>7,476</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 8 OF 21

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
DOMINION TRANSMISSION
RATE SCHEDULE FTNN - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume	Billing Rate	Amount	Capacity Release	Total FTNN Amount
		(1) Dth	(2) \$/Dth	(3=1x2) \$	(4) \$	(5=3+4) \$
1	February 2014	9,000	4.1904	37,714	0	37,714
2	March	9,000	4.1904	37,714	0	37,714
3	April	9,000	3.1661	28,495	0	28,495
4	Adjustment			(16,628)		(16,628)
5	May	6,800	4.1904	28,495	(74,679)	(46,184)
6	Adjustment			16,628	74,679	91,307
7	June	6,800	4.1904	28,495	(83,160)	(54,665)
8	Adjustment			(49,883)	83,160	33,277
9	July	6,800	4.1904	28,495	(60,946)	(32,451)
10	Adjustment			(16,628)	60,946	44,318
11	August	6,800	4.1904	28,495	(28,644)	(149)
12	Adjustment			(16,628)	28,644	12,016
13	September	6,800	4.1904	28,495	(19,932)	8,563
14	Adjustment			(16,628)	19,932	3,304
15	October	6,800	4.1664	28,332	(5,890)	22,442
16	Adjustment			(16,493)	5,890	(10,603)
17	November	13,800	4.1564	57,358	(8,400)	48,958
18	Adjustment			163	8,400	8,563
19	December	13,800	4.1564	57,358	0	57,358
20	Adjustment			(27,222)	0	(27,222)
21	January 2015	13,800	4.1564	57,358	0	57,358
22	Adjustment			(10,595)	0	(10,595)
23	TOTAL	<u>109,200</u>		<u>292,891</u>	<u>0</u>	<u>292,891</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 9 OF 21

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
DOMINION TRANSMISSION
TRANSPORTATION COMMODITY CHARGES

Line No.	Month	FTNN			IT			Total FTNN & IT Commodity
		Commodity Volume	Billing Rate	Amount	Commodity Volume	Billing Rate	Amount	
		(1)	(2)	(3=1x2)	(4)	(5)	(6=4x5)	(7=3 + 6)
		Dth	\$/Dth	\$	Dth	\$/Dth	\$	\$
1	February 2014	165,000	0.0198	3,267	0	0.0000	0	3,267
2	Adjustment			71	(328)	0.1433	(47)	24
3	March	136,000	0.0202	2,747	0	0.0000	0	2,747
4	Adjustment			38				38
5	April	136,000	0.0202	2,746	490	0.1433	70	2,816
6	Adjustment			(2,656)				(2,656)
7	May	46,500	0.0202	939	4,495	0.1379	620	1,559
8	Adjustment			(91)	0		492	401
9	June	39,000	0.0202	788	(4,005)	0.1403	(562)	226
10	Adjustment			(863)	0		0	(863)
11	July	1,422	0.0202	29	0	0.0000	0	29
12	Adjustment	(39,000)	0.0202	(788)	0		0	(788)
13	August	1,244	0.0202	25	0	0.0000	0	25
14	September	943	0.0202	19	51,966	0.1403	7,292	7,311
15	October	940	0.0202	19	8,531	0.1381	1,178	1,197
16	Adjustment				8,514	0.1231	1,048	1,048
17	November	111,530	0.0000	1,807	0	0.0000	0	1,807
18	Adjustment	4,062	0.0204	83	(8,511)	0.1381	(1,175)	(1,093)
19	December	139,500	0.0162	2,260	0	0.0000	0	2,260
20	Adjustment			449	0		0	449
21	Adjustment			(544)	0	0.0000	0	(544)
22	January 2015	201,200	0.0170	3,425	0	0.0000	0	3,425
23	Adjustment			596	0		0	596
24	Adjustment			(279)	0		0	(279)
25	TOTAL	<u>944,341</u>		<u>14,088</u>	<u>61,152</u>		<u>8,916</u>	<u>23,003</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 10 OF 21

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
EQUITRANS
RATE SCHEDULE FTS - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume	Billing Rate	Amount	Capacity Release	Total FTS Amount
		(1) Dth	(2) \$/Dth	(3=1x2) \$	(4) \$	(5=3+4) \$
1	February 2014	19,130	6.1206	117,087	0	117,087
2	Adjustment			(67,700)		(67,700)
3	March	19,130	6.1206	117,087	0	117,087
4	Adjustment			(67,700)		(67,700)
5	April	7,500	5.5559	41,669	0	41,669
6	Adjustment			(34,447)		(34,447)
7	May	7,500	5.5559	41,669	0	41,669
8	Adjustment			34,447		34,447
9	June	7,500	5.5559	41,669	0	41,669
10	Adjustment			(103,340)		(103,340)
11	July	7,500	5.5559	41,669	0	41,669
12	Adjustment			(34,447)		(34,447)
13	August	7,500	5.5559	41,669	0	41,669
14	Adjustment			(34,447)		(34,447)
15	September	7,500	5.5559	41,669	0	41,669
16	Adjustment			(34,447)		(34,447)
17	October	7,500	5.5559	41,669	0	41,669
18	Adjustment			(34,447)		(34,447)
19	November	14,348	6.1206	87,818	0	87,818
20	December	14,348	6.1206	87,818	0	87,818
21	Adjustment			(81,079)		(81,079)
22	January 2015	14,348	6.1206	87,818	0	87,818
23	Adjustment			(46,633)		(46,633)
24	TOTAL	<u>133,804</u>		<u>285,076</u>	<u>0</u>	<u>285,076</u>

Exhibit 1-D
Schedule 6
Sheet 11 of 21

COLUMBIA GAS OF PENNSYLVANIA, INC.
EQUITRANS

Line No.	Month	FTS - COMMODITY		
		Commodity Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$
1	February 2014	0	0.0000	0
2	March	0	0.0000	0
3	April	29,190	0.1478	4,314
4	May	210,411	0.1478	31,099
5	June	204,300	0.1478	30,196
6	July	211,110	0.1478	31,202
7	Adjustment			0
8	August	226,176	0.1478	33,429
9	Adjustment			0
10	September	215,232	0.1478	31,811
11	Adjustment			0
12	October	199,554	0.1480	29,534
13	Adjustment			0
14	November	0	0.0000	0
15	December	(193,134)	0.1529	(29,534)
16	January 2015	0	0.0000	0
17	TOTAL	<u>1,102,839</u>		<u>162,051</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 12 OF 21

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
TENNESSEE GAS PIPELINE CORPORATION
RATE SCHEDULE FTA - TRANSPORTATION DEMAND CHARGES

<u>Line No.</u>	<u>Month</u>	<u>Demand Volume</u> (1) Dth	<u>Billing Rate</u> (2) \$/Dth	<u>Net Demand Amount</u> (3=1x2) \$	<u>Capacity Release</u> (4) \$	<u>Total FTA Amount</u> (5=3+4) \$
1	February 2014	36,100	9.8026	353,875	(9,030)	344,845
2	Adjustment				(9,030)	(9,030)
3	March	36,100	9.8026	353,875	(9,030)	344,845
4	Adjustment				18,060	18,060
5	Adjustment				9,030	9,030
6	April	36,100	9.8026	353,875	9,030	362,905
7	May	36,100	9.8026	353,875	0	353,875
8	June	36,100	9.8026	353,875	(9,030)	344,845
9	July	36,100	9.8026	353,875	0	353,875
10	August	36,100	9.8026	353,875	0	353,875
11	September	36,100	9.8026	353,875	0	353,875
12	October	36,100	9.8026	353,875	0	353,875
13	November	36,100	9.8429	355,330	0	355,330
14	December	36,100	9.8429	355,330	0	355,330
15	January 2015	<u>36,100</u>	9.8429	<u>355,330</u>	<u>0</u>	<u>355,330</u>
16	TOTAL	<u>433,200</u>		<u>4,250,870</u>	<u>0</u>	<u>4,250,870</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 13 OF 21

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
TENNESSEE GAS PIPELINE CORPORATION
TRANSPORTATION COMMODITY CHARGES

Line No.	Month	FTA			IT			Total FTA & IT Commodity (7=3 + 6) \$
		Commodity Volume (1) Dth	Billing Rate (2) \$/Dth	Amount (3=1x2) \$	Commodity Volume (4) Dth	Billing Rate (5) \$/Dth	Amount (6=4x5) \$	
1	February 2014 Adjustment	620,237	0.1881	116,683 125	0	0.0000	0	116,683 125
2	March	385,731	0.1620	62,479	0	0.0000	0	62,479
3	April	320,627	0.1562	50,088	0	0.0000	0	50,088
4	May	304,441	0.1480	45,071	0	0.0000	0	45,071
5	June	149,100	0.0497	7,410	0	0.0000	0	7,410
6	July	91,781	0.0497	4,562	0	0.0000	0	4,562
7	August	92,442	0.0497	4,594	0	0.0000	0	4,594
8	September	109,214	0.0497	5,428	0	0.0000	0	5,428
9	October	138,663	0.0499	6,919	0	0.0000	0	6,919
10	November	404,524	0.0514	20,793	0	0.0000	0	20,793
11	December	592,374	0.0514	30,448	0	0.0000	0	30,448
12	January 2015 Adjustment	527,675	0.0514	27,122 0	0	0.0000	0	27,122 0
14	TOTAL	<u>3,736,809</u>		<u>381,724</u>	<u>0</u>		<u>0</u>	<u>381,724</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 14 OF 21

COLUMBIA GAS OF PENNSYLVANIA , INC.
DETAIL OF HISTORIC COST OF GAS

TRANSPORTATION DEMAND CHARGES

Line No.	Month	CDS CAPACITY	FT1 CAPACITY	CDS AND FT1	TOTAL
		RELEASE	RELEASE	DEMAND 1_ /	DEMAND
		(1)	(2)	(3)	(4 = 1 + 2 + 3)
		\$	\$	\$	\$
1	February 2014	0	0	283,712	283,712
2	Adjustment			10	10
3	March	0	0	283,712	283,712
4	Adjustment			0	0
5	April	0	0	235,332	235,332
6	May	0	0	235,332	235,332
7	June	0	0	235,332	235,332
8	July	0	0	235,331	235,331
9	August	0	0	235,331	235,331
10	September	0	0	235,331	235,331
11	Adjustment	0	0	(225)	(225)
12	October	0	0	235,107	235,107
13	Adjustment	0	0	(225)	(225)
13	November	0	0	235,176	235,176
14	December	0	0	283,457	283,457
15	Adjustment	0	0	(70)	(70)
16	January 2015	0	0	283,457	283,457
17	Adjustment			(88)	(88)
18	TOTAL	<u>0</u>	<u>0</u>	<u>3,016,009</u>	<u>3,016,009</u>

1_ / CDS and FT1 Demand Charges are detailed on Sheets 15-17.

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
TEXAS EASTERN TRANSMISSION CORPORATION
TRANSPORTATION DEMAND CHARGES

Line No.	Month	CDS Contract # 800387			CDS Contract # 910463			CDS Contract # 910464			TOTAL AMOUNT CDS
		Demand Volume (1) Dth	Rate (2) \$/Dth	Amount (3=1x2) \$	Demand Volume (4) Dth	Rate (5) \$/Dth	Amount (6=4x5) \$	Demand Volume (7) Dth	Rate (8) \$/Dth	Amount (9=7x8) \$	
1	February 2014	5,390	6.3860	34,420	364	6.3824	2,323	9,951	6.3530	63,219	99,962
2	March	5,390	6.3860	34,420	364	6.3824	2,323	9,951	6.3530	63,219	99,962
3	April	5,390	6.3860	34,420	364	6.3824	2,323	9,951	6.3530	63,219	99,962
4	May	5,390	6.3860	34,420	364	6.3824	2,323	9,951	6.3530	63,219	99,962
5	June	5,390	6.3860	34,420	364	6.3824	2,323	9,951	6.3530	63,219	99,962
6	July	5,390	6.3859	34,420	364	6.3819	2,323	9,951	6.3530	63,219	99,962
7	August	5,390	6.3859	34,420	364	6.3819	2,323	9,951	6.3530	63,219	99,962
8	September	5,390	6.3859	34,420	364	6.3819	2,323	9,951	6.3530	63,219	99,962
9	Adjustment			(70)			(5)			(150)	(225)
10	October	5,390	6.3729	34,350	364	6.3694	2,318	9,951	6.3379	63,069	99,737
11	Adjustment			(70)			(5)			(150)	(225)
12	November	5,490	6.2696	34,420	364	6.3681	2,318	9,951	6.3380	63,069	99,807
13	December	5,390	6.3860	34,420	364	6.3694	2,318	9,951	6.3379	63,069	99,807
14	January 2015	5,390	6.3860	34,420	364	6.3694	2,318	9,951	6.3379	63,069	99,807
15	Adjustment			0						0	0
16	TOTAL	<u>64,780</u>		<u>412,832</u>	<u>4,368</u>		<u>27,849</u>	<u>119,412</u>		<u>757,725</u>	<u>1,198,406</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
TEXAS EASTERN TRANSMISSION CORPORATION
TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume	FT-1 Contract # 830049 Rate	Amount	Demand Volume	FT-1 Contract # 910951 Rate	Amount	TOTAL AMOUNT FT-1	Total CDS AND FT-1 Demand
		(11) Dth	(12) \$/Dth	(13=11x12) \$	(14) Dth	(15) \$/Dth	(16=14x15) \$	(17=13+16) \$	
1	February 2014	10,000	4.8380	48,380	15,335	8.8275	135,369	183,749	283,712
2	Adjustment			10			0	10	10
3	March	10,000	4.8380	48,380	15,335	8.8275	135,369	183,749	283,712
4	Adjustment			0			0	0	0
5	April	0	0.0000	0	15,335	8.8275	135,369	135,369	235,332
6	May	0	0.0000	0	15,335	8.8275	135,369	135,369	235,332
7	June	0	0.0000	0	15,335	8.8275	135,369	135,369	235,332
8	July	0	0.0000	0	15,335	8.8275	135,369	135,369	235,331
9	August	0	0.0000	0	15,335	8.8275	135,369	135,369	235,331
10	September	0	0.0000	0	15,335	8.8275	135,369	135,369	235,331
11	October	0	0.0000	0	14,835	9.1250	135,369	135,369	235,107
12	November	0	0.0000	0	14,835	9.1250	135,369	135,369	235,176
13	December	10,000	4.8280	48,280	15,335	8.8275	135,369	183,649	283,457
14	January 2015	10,000	4.8280	48,280	15,335	8.8275	135,369	183,649	283,457
15	Adjustment			0			0	0	0
16	TOTAL	<u>40,000</u>		<u>193,330</u>	<u>183,020</u>		<u>1,624,431</u>	<u>1,817,761</u>	<u>3,016,617</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 17 OF 21

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
TEXAS EASTERN TRANSMISSION CORPORATION
TRANSPORTATION COMMODITY CHARGES

Line No.	Month	Commodity Volume (1) Dth	Billing Rate (2) \$/Dth	Total FT1 Commodity (3=1x2) \$	Commodity Volume (4) Dth	Billing Rate (5) \$/Dth	Total CDS Commodity (6=4x5) \$	Total FT1 CDS (7=3+5)
1	February 2014	124,100	0.0269	3,338	0	0.0000	0	3,338
2	Adjustment			(1,941)			0	(1,941)
3	March	58,800	0.0269	1,582	0	0.0000	0	1,582
4	Adjustment			(1,601)			0	(1,601)
5	April	58,800	0.0140	823	0	0.0000	0	823
6	Adjustment			(1,582)				(1,582)
7	May	0	0.0000	0	0	0.0000	0	0
8	June	0	0.0000	0	0	0.0000	0	0
9	July	0	0.0000	0	0	0.0000	0	0
10	August	0	0.0000	0	0	0.0000	0	0
11	September	0	0.0000	0	0	0.0000	0	0
12	October	0	0.0000	0	0	0.0000	0	0
13	November	0	0.0000	0	0	0.0000	0	0
14	December	0	0.0000	0	0	0.0000	0	0
15	January 2015	40,300	0.0325	1,310	0	0.0000	0	1,310
16	Adjustment	0		0	0		0	0
17	TOTAL	<u>282,000</u>		<u>1,929</u>	<u>0</u>		<u>0</u>	<u>1,929</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 18 OF 21

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
NATIONAL FUEL GAS SUPPLY
RATE SCHEDULE FT - TRANSPORTATION DEMAND CHARGES

Line No.	Month	Demand Volume	Billing Rate	Amount	Capacity Release	Total FT Amount
		(1) Dth	(2) \$/Dth	(3=1x2) \$	(4) \$	(5=3+4) \$
1	February 2014	4,304	3.7805	16,271	0	16,271
2	March	4,304	3.7805	16,271	0	16,271
3	April	4,304	3.7805	16,271	0	16,271
4	May	4,304	3.7805	16,271	0	16,271
5	June	4,304	3.7805	16,271	0	16,271
6	July	4,304	3.7805	16,271	0	16,271
7	August	4,304	3.7805	16,271	0	16,271
8	September	4,304	3.7804	16,271	0	16,271
9	October	4,304	3.7805	16,271	0	16,271
10	November	4,304	3.7805	16,271	0	16,271
11	Adjustment			71		71
12	December	4,304	3.7805	16,271	0	16,271
13	January 2015	4,304	3.7805	16,271	0	16,271
14	TOTAL	<u>51,648</u>		<u>195,326</u>	<u>0</u>	<u>195,326</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 19 OF 21

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
NATIONAL FUEL GAS SUPPLY
TRANSPORTATION COMMODITY CHARGES

Line No.	Month	Commodity Volume (1) Dth	Billing Rate (2) \$/Dth	Total FT Commodity (3=1x2) \$
1	February 2014	60,634	0.0147	891
2	Adjustment			(35)
3	March	56,724	0.0147	834
4	Adjustment			7
5	April	29,633	0.0148	439
6	Adjustment			29
7	May	16,507	0.0147	243
8	Adjustment			13
9	June	7,235	0.0147	106
10	Adjustment			(5)
11	July	9,994	0.0147	147
12	Adjustment			(0)
13	August	5,311	0.0147	78
14	Adjustment			(11)
15	September	9,606	0.0147	141
16	Adjustment			12
17	October	18,409	0.0149	274
18	Adjustment			27
19	November	46,233	0.0149	689
20	Adjustment			(23)
21	December	53,988	0.0149	804
22	Adjustment			(8)
23	January 2015	72,038	0.0149	1,073
24	Adjustment			(8)
25	TOTAL	<u>386,312</u>		<u>5,718</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 20 OF 21

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF HISTORIC COST OF GAS
ALGONQUIN
TRANSPORTATION COMMODITY CHARGES

Line No.	Month	Commodity Volume	Billing Rate	Total FT Commodity
		(1) Dth	(2) \$/Dth	(3=1x2) \$
1	February 2014	0	0.0000	0
2	Adjustment			0
3	March	0	0.0000	0
4	Adjustment			0
5	April	0	0.0000	0
6	Adjustment			0
7	May	0	0.0000	0
8	Adjustment			0
9	June	0	0.0000	0
10	Adjustment			0
11	July	0	0.0000	0
12	Adjustment			0
13	August	0	0.0000	0
14	Adjustment			0
15	September	0	0.0000	0
16	Adjustment			0
17	October	0	0.0000	0
18	Adjustment			0
19	November	0	0.0000	0
20	Adjustment			0
21	December	0	0.0000	0
22	Adjustment			0
23	January 2015	7,266	0.2439	1,772
24	Adjustment			0
25	TOTAL	<u>7,266</u>		<u>1,772</u>

EXHIBIT 1-D
SCHEDULE 6
SHEET 21 OF 21

COLUMBIA GAS OF OF PENNSYLVANIA, INC
DETAIL OF HISTORIC COST OF GAS
TRANSPORTATION SHRINKAGE VOLUMES AND OPERATIONAL BALANCING CHARGES
AND OTHER COMMODITY CHARGES

Line No.	Month	Transportation Shrinkage Volumes	Demand Operational Balancing Charges	Commodity Cash In/ Cash Out Exchange Fees	Commodity Financial Hedge Brokerage Fees	Total Commodity
		(1) Dth	(2) \$	(3) \$	(4) \$	(5=3+4) \$
1	February 2014	(88,657)	1,112	0	154	154
2	March	(57,734)	0	0	(181)	(181)
3	April	(79,434)	0	(12,439)	(336)	(12,775)
4	May	(85,587)	0	172	(289)	(116)
5	June	(59,533)	0	3,224	29	3,252
6	July	(73,238)	0	730	500	1,230
7	August	(63,317)	0	1,036	766	1,802
8	September	(67,381)	0	1,573	518	2,091
9	October	(44,220)	0	1,636	878	2,515
10	November	(39,860)	0	1,600	1,154	2,754
11	December	(37,586)	0	1,600	1,038	2,638
12	January 2015	<u>(48,589)</u>	<u>120</u>	<u>0</u>	<u>1,162</u>	<u>1,162</u>
13	TOTAL	<u>(745,136)</u>	<u>1,232</u>	<u>(868)</u>	<u>5,394</u>	<u>4,526</u>

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

25. Submit calculations supporting energy cost per MCF and operating ratio used to determine increase in costs other than production to serve additional load.

Response:

For support of energy cost per Dth included in the base cost of gas, refer to Exhibit No. 12, Schedule No. 5 (31), Page 1.

The Company has not adjusted test year operating expenses to serve additional load other than to reflect the base cost of gas applicable to the adjusted sales volumes.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. BALANCE SHEET AND OPERATING STATEMENT
E. GAS UTILITIES

31. Provide a schedule showing the determination of the fuel costs included in the base cost of fuel.

Response:

The cost of gas included in the base cost of fuel from October 1, 2014 through December 31, 2014 is detailed on Page 2. During this period, the PGC Rate was \$5.5308 per Mcf with an E-Factor of (\$0.2849), which equals a combined Total Rate of \$5.2459 per Mcf.

The cost of gas included in the base cost of fuel from January 1, 2015 through March 31, 2015 is detailed on Page 3. During this period, the PGC Rate was \$5.6666 with an E-Factor of (\$0.2775), which equals a combined Total Rate of \$5.3891.

The cost of gas included in the base cost of fuel from April 1, 2015 through June 30, 2015 is detailed on Page 4. During this period, the PGC Rate was \$5.3518 with an E-Factor of (\$0.2775), which equals a combined Total Rate of \$5.0743.

The cost of gas included in the base cost of fuel from July 1, 2015 through September 30, 2015 is detailed on Page 5. During this period, the PGC Rate was \$4.9565 with an E-Factor of (\$.2775), which equals a combined Total Rate of \$4.6790.

The cost of gas included in the base cost of fuel from October 1, 2015 through December 31, 2015 is detailed on Page 6. During this period, the PGC Rate was \$4.3071 with an E-Factor of (\$0.8445), which equals a combined Total Rate of \$3.4626.

Columbia has used its purchased gas cost rates effective January 1, 2016 in determining pro forma revenues and pro forma purchased gas cost expense for the historic and future test years in this case. Please refer to Exhibit No. 3, Schedule No. 1, and Exhibit No. 103, Schedule No. 1.

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No.	Description	Amount
		(1)
1	<u>Purchased Gas Commodity Cost</u>	\$
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	145,307,473
3	Projected tariff sales for the twelve billing periods of	
4	October, 2014 through September, 2015	332,578,772 Therms
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	0.43691
6	Off System Sales and Capacity Release Credit	(0.01052)
7	PGCC (Line 5 + Line 6)	0.42639
8	<u>Commodity (Over)/Under Collection</u>	
9	Commodity E-Factor	
10	(Exhibit No. 1-E)	(1,653,459)
11	Projected sales for the twelve billing periods of	
12	October, 2014 through September, 2015	334,862,616 Therms
13	Commodity E-Factor (Line 10/ Line 12)	(0.00494)
14	<u>Purchased Gas Demand Cost</u>	
15	Demand cost of gas (Exhibit 1-B, Schedule 1)	62,094,692
16	Less: Purchased Gas Demand recovered under Rate SS	
17	(Exhibit 1-A, Schedule 2, Sheet 2)	510,261
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,	
19	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0
20	Subtotal (Line 15 - Line 17 - Line 19)	61,584,431
21	Projected sales for the twelve billing periods of	
22	October, 2014 through September, 2015 1_ /	467,713,117 Therms
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	0.13167
24	Off System Sales and Capacity Release Credit	(0.00498)
25	PGDC Rate	0.12669
26	<u>Demand (Over)/Under Collection</u>	
27	Demand E- Factor	
28	(Exhibit No. 1-B)	(11,016,629)
29	Projected sales for the twelve billing periods of	
30	October, 2014 through September, 2015 1_ /	467,713,117 Therms
31	Demand E-Factor (Line 28 / Line 30)	(0.02355)
32	<u>Total Purchased Gas Cost</u>	
33	PGCC Rate (Line 7)	0.42639
34	PGDC Rate (Line 25)	0.12669
35	PGC Rate	0.55308
36	Currently effective PGC	0.52424
37	Increase (Decrease) in PGC	0.02884
38	<u>Net (Over) Under Collection</u>	
39	Commodity E-Factor (Line 13)	(0.00494)
40	Demand E-Factor (Line 31)	(0.02355)
41	E-Factor	(0.02849)
42	Currently effective E-Factor	(0.01532)
43	Increase (Decrease) in E-Factor	(0.01317)
44	PGC Rate	0.55308
45	E-Factor	(0.02849)
46	Total Rate	0.52459
47	Currently effective Rate	0.50892
48	Increase (Decrease) in Rate	0.01567

1_ / Includes 135,134,000 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No.	Description	Amount (1)	Change in Rate (2=3-1)	Effective 1-1-15 (3)
1	<u>Purchased Gas Commodity Cost</u>	\$		
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	145,307,473		
3	Projected tariff sales for the twelve billing periods of			
4	October, 2014 through September, 2015	332,578,772 Therms		
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	0.43691	0.01370	0.45061
6	Off System Sales and Capacity Release Credit	(0.01052)	0.00000	(0.01052)
7	PGCC (Line 5 + Line 6)	0.42639	0.01370	0.44009
8	<u>Commodity (Over)/Under Collection</u>			
9	Commodity E-Factor			
10	(Exhibit No. 1-E)	(1,653,459)	577,882	(1,075,577)
11	Projected sales for the twelve billing periods of			
12	October, 2014 through September, 2015	334,862,616 Therms		334,862,616
13	Commodity E-Factor (Line 10/ Line 12)	(0.00494)	0.00173	(0.00321)
14	<u>Purchased Gas Demand Cost</u>			
15	Demand cost of gas (Exhibit 1-B, Schedule 1)	62,094,692		
16	Less: Purchased Gas Demand recovered under Rate SS			
17	(Exhibit 1-A, Schedule 2, Sheet 2)	510,261		
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,			
19	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0		
20	Subtotal (Line 15 - Line 17 - Line 19)	61,584,431		
21	Projected sales for the twelve billing periods of			
22	October, 2014 through September, 2015 1_/	467,713,117 Therms		
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	0.13167	(0.00012)	0.13155
24	Off System Sales and Capacity Release Credit	(0.00498)	0.00000	(0.00498)
25	PGDC Rate	0.12669	(0.00012)	0.12657
26	<u>Demand (Over)/Under Collection</u>			
27	Demand E- Factor			
28	(Exhibit No. 1-E)	(11,016,629)	(461,888)	(11,478,517)
29	Projected sales for the twelve billing periods of			
30	October, 2014 through September, 2015 1_/	467,713,117 Therms		467,713,117
31	Demand E-Factor (Line 28 / Line 30)	(0.02355)	(0.00100)	(0.02454)
32	<u>Total Purchased Gas Cost</u>			
33	PGCC Rate (Line 7)	0.42639	0.01370	0.44009
34	PGDC Rate (Line 25)	0.12669	(0.00012)	0.12657
35	PGC Rate	0.55308	0.01358	0.56666
36	Currently effective PGC	0.52424		0.55308
37	Increase (Decrease) in PGC	0.02884		0.01358
38	<u>Net (Over) Under Collection</u>			
39	Commodity E-Factor (Line 13)	(0.00494)	0.00173	(0.00321)
40	Demand E-Factor (Line 31)	(0.02355)	(0.00099)	(0.02454)
41	E-Factor	(0.02849)	0.00074	(0.02775)
42	Currently effective E-Factor	(0.01532)		(0.02849)
43	Increase (Decrease) in E-Factor	(0.01317)		0.00074
44	PGC Rate	0.55308	0.01358	0.56666
45	E-Factor	(0.02849)	0.00074	(0.02775)
46	Total Rate	0.52459	0.01432	0.53891
47	Currently effective Rate	0.50892		0.52459
48	Increase (Decrease) in Rate	0.01567		0.01432

1_/ Includes 135,134,000 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No.	Description	Amount (1)	Change in Rate (2=3-1)	Effective 1-1-15 (3)	Change in Rate (2=3-1)	Effective 4-1-15 (3)
1	Purchased Gas Commodity Cost	\$				
2	Commodity Cost of Gas (Exhibit I-B, Schedule 1)	145,307,473				
3	Projected tariff sales for the twelve billing periods of					
4	October, 2014 through September, 2015	332,578,772	Therms			
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	0.43691	0.01370	0.45061	(0.02769)	0.42292
6	Off System Sales and Capacity Release Credit	(0.01052)	0.00000	(0.01052)	0.00000	(0.01052)
7	PGCC (Line 5 + Line 6)	0.42639	0.01370	0.44009	(0.02769)	0.41240
8	Commodity (Over)/Under Collection					
9	Commodity E-Factor					
10	(Exhibit No. I-E)	(1,653,459)	577,882	(1,075,577)	0.00000	(1,075,577)
11	Projected sales for the twelve billing periods of					
12	October, 2014 through September, 2015	334,862,616	Therms	334,862,616		334,862,616
13	Commodity E-Factor (Line 10/ Line 12)	(0.00494)	0.00173	(0.00321)	0.00000	(0.00321)
14	Purchased Gas Demand Cost					
15	Demand cost of gas (Exhibit I-B, Schedule 1)	62,094,692				
16	Less: Purchased Gas Demand recovered under Rate SS					
17	(Exhibit I-A, Schedule 2, Sheet 2)	510,301				
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,					
19	SGS-TS and MLS (Exh I-A, Sch 2, Page 3)	0				
20	Subtotal (Line 15 - Line 17 - Line 19)	61,584,391				
21	Projected sales for the twelve billing periods of					
22	October, 2014 through September, 2015	467,713,117	Therms			
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	0.13167	(0.00012)	0.13155	(0.00379)	0.12776
24	Off System Sales and Capacity Release Credit	(0.00498)	0.00000	(0.00498)	0.00000	(0.00498)
25	PGDC Rate	0.12669	(0.00012)	0.12657	(0.00379)	0.12278
26	Demand (Over)/Under Collection					
27	Demand E-Factor					
28	(Exhibit No. I-E)	(11,016,629)	(461,888)	(11,478,517)	0.00000	(11,478,517)
29	Projected sales for the twelve billing periods of					
30	October, 2014 through September, 2015	467,713,117	Therms	467,713,117		467,713,117
31	Demand E-Factor (Line 28 / Line 30)	(0.02355)	(0.00100)	(0.02454)	0.00000	(0.02454)
32	Total Purchased Gas Cost					
33	PGCC Rate (Line 7)	0.42639	0.01370	0.44009	(0.02769)	0.41240
34	PGDC Rate (Line 25)	0.12669	(0.00012)	0.12657	(0.00379)	0.12278
35	PGC Rate	0.55308	0.01358	0.56666	(0.03148)	0.53518
36	Currently effective PGC	0.52424		0.55308		0.56666
37	Increase (Decrease) in PGC	0.02884		0.01358		(0.03148)
38	Net (Over) Under Collection					
39	Commodity E-Factor (Line 13)	(0.00494)	0.00173	(0.00321)	0.00000	(0.00321)
40	Demand E-Factor (Line 31)	(0.02355)	(0.00099)	(0.02454)	0.00000	(0.02454)
41	E-Factor	(0.02849)	0.00074	(0.02775)	0.00000	(0.02775)
42	Currently effective E-Factor	(0.01532)		(0.02849)		(0.02775)
43	Increase (Decrease) in E-Factor	(0.01317)		0.00074		-
44	PGC Rate	0.55308	0.01358	0.56666	(0.03148)	0.53518
45	E-Factor	(0.02849)	0.00074	(0.02775)	0.00000	(0.02775)
46	Total Rate	0.52459	0.01432	0.53891	(0.03148)	0.50743
47	Currently effective Rate	0.50892		0.52459		0.53891
48	Increase (Decrease) in Rate	0.01567		0.01432		(0.03148)

1_/ Includes 135,134,000 Therin Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No	Description	Amount (1)	Change in Rate (2=3-1)	Effective 1-1-15 (3)	Change in Rate (4=5-3)	Effective 4-1-15 (5)	Change in Rate (6=7-5)	Effective 7-1-15 (7)
1	<u>Purchased Gas Commodity Cost</u>	\$						
2	Commodity Cost of Gas (Exhibit I-B, Schedule 1)	145,307,473						
3	Projected tariff sales for the twelve billing periods of							
4	October, 2014 through September, 2015	332,578,772	Therms					
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	0.43691	0.01370	0.45061	(0.02769)	0.42292	(0.04678)	0.37614
6	Off System Sales and Capacity Release Credit	(0.01052)	0.00000	(0.01052)	0.00000	(0.01052)	0.00000	(0.01052)
7	PGCC (Line 5 + Line 6)	0.42639	0.01370	0.44009	(0.02769)	0.41240	(0.04678)	0.36562
8	<u>Commodity (Over)/Under Collection</u>							
9	Commodity E-Factor							
10	(Exhibit No. I-E)	(1,653,459)	577,882	(1,075,577)	0.00000	(1,075,577)	0.00000	(1,075,577)
11	Projected sales for the twelve billing periods of							
12	October, 2014 through September, 2015	334,862,616	Therms	334,862,616		334,862,616		334,862,616
13	Commodity E-Factor (Line 10/ Line 12)	(0.00494)	0.00173	(0.00321)	0.00000	(0.00321)	0.00000	(0.00321)
14	<u>Purchased Gas Demand Cost</u>							
15	Demand cost of gas (Exhibit I-B, Schedule 1)	62,094,692						
16	Less: Purchased Gas Demand recovered under Rate SS							
17	(Exhibit I-A, Schedule 2, Sheet 2)	510,261						
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS, SGS-TS and MLS (Exh I-A, Sch 2, Page 3)	0						
20	Subtotal (Line 15 - Line 17 - Line 19)	61,584,431						
21	Projected sales for the twelve billing periods of							
22	October, 2014 through September, 2015	467,713,117	Therms					
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	0.13167	(0.00012)	0.13155	(0.00379)	0.12776	0.00725	0.13501
24	Off System Sales and Capacity Release Credit	(0.00498)	0.00000	(0.00498)	0.00000	(0.00498)	0.00000	(0.00498)
25	PGDC Rate	0.12669	(0.00012)	0.12657	(0.00379)	0.12278	0.00725	0.13003
26	<u>Demand (Over)/Under Collection</u>							
27	Demand E-Factor							
28	(Exhibit No. I-E)	(11,016,629)	(461,888)	(11,478,517)	0.00000	(11,478,517)	0.00000	(11,478,517)
29	Projected sales for the twelve billing periods of							
30	October, 2014 through September, 2015	467,713,117	Therms	467,713,117		467,713,117		467,713,117
31	Demand E-Factor (Line 28 / Line 30)	(0.02355)	(0.00100)	(0.02454)	0.00000	(0.02454)	0.00000	(0.02454)
32	<u>Total Purchased Gas Cost</u>							
33	PGCC Rate (Line 7)	0.42639	0.01370	0.44009	(0.02769)	0.41240	(0.04678)	0.36562
34	PGDC Rate (Line 25)	0.12669	(0.00012)	0.12657	(0.00379)	0.12278	0.00725	0.13003
35	PGC Rate	0.55308	0.01358	0.56666	(0.03148)	0.53518	(0.03953)	0.49565
36	Currently effective PGC	0.52424		0.55308		0.56666		0.53518
37	Increase (Decrease) in PGC	0.02884		0.01358		(0.03148)		(0.03953)
38	<u>Net (Over)/Under Collection</u>							
39	Commodity E-Factor (Line 13)	(0.00494)	0.00173	(0.00321)	0.00000	(0.00321)	0.00000	(0.00321)
40	Demand E-Factor (Line 31)	(0.02355)	(0.00099)	(0.02454)	0.00000	(0.02454)	0.00000	(0.02454)
41	E-Factor	(0.02849)	0.00074	(0.02775)	0.00000	(0.02775)	0.00000	(0.02775)
42	Currently effective E-Factor	(0.01532)		(0.02849)		(0.02775)		(0.02775)
43	Increase (Decrease) in E-Factor	(0.01317)		0.00074		0.00000		0.00000
44	PGC Rate	0.55308	0.01358	0.56666	(0.03148)	0.53518	(0.03953)	0.49565
45	E-Factor	(0.02849)	0.00074	(0.02775)	0.00000	(0.02775)	0.00000	(0.02775)
46	Total Rate	0.52459	0.01432	0.53891	(0.03148)	0.50743	(0.03953)	0.46790
47	Currently effective Rate	0.50892		0.52459		0.53891		0.50743
48	Increase (Decrease) in Rate	0.01567		0.01432		(0.03148)		(0.03953)

I_/ Includes 135,134,000 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2015 THROUGH SEPTEMBER, 2016

Line No.	Description	Amount
		(1)
1	<u>Purchased Gas Commodity Cost</u>	\$
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	107,704,715
3	Projected tariff sales for the twelve billing periods of	
4	October, 2015 through September, 2016	344,628,945 Therms
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	0.31252
6	Off System Sales and Capacity Release Credit	0.00000
7	PGCC (Line 5 + Line 6)	0.31252
8	<u>Commodity (Over)/Under Collection</u>	
9	Commodity E-Factor	
10	(Exhibit No. 1-E)	(24,552,807)
11	Projected sales for the twelve billing periods of	
12	October, 2015 through September, 2016	346,961,450 Therms
13	Commodity E-Factor (Line 10/ Line 12)	(0.07077)
14	<u>Purchased Gas Demand Cost</u>	
15	Demand cost of gas (Exhibit 1-B, Schedule 1)	62,602,665
16	Less: Purchased Gas Demand recovered under Rate SS	
17	(Exhibit 1-A, Schedule 2, Sheet 2)	604,182
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,	
19	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0
20	Subtotal (Line 15 - Line 17 - Line 19)	61,998,483
21	Projected sales for the twelve billing periods of	
22	October, 2015 through September, 2016	1 / 475,918,191 Therms
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	0.13027
24	Off System Sales and Capacity Release Credit	(0.01208)
25	PGDC Rate	0.11819
26	<u>Demand (Over)/Under Collection</u>	
27	Demand E- Factor	
28	(Exhibit No. 1-E)	(6,509,238)
29	Projected sales for the twelve billing periods of	
30	October, 2015 through September, 2016	1 / 475,918,191 Therms
31	Demand E-Factor (Line 28 / Line 30)	(0.01368)
32	<u>Total Purchased Gas Cost</u>	
33	PGCC Rate (Line 7)	0.31252
34	PGDC Rate (Line 25)	0.11819
35	PGC Rate	0.43071
36	Currently effective PGC	0.49565
37	Increase (Decrease) in PGC	(0.06494)
38	<u>Net (Over) Under Collection</u>	
39	Commodity E-Factor (Line 13)	(0.07077)
40	Demand E-Factor (Line 31)	(0.01368)
41	E-Factor	(0.08445)
42	Currently effective E-Factor	(0.02775)
43	Increase (Decrease) in E-Factor	(0.05670)
44	PGC Rate	0.43071
45	E-Factor	(0.08445)
46	Total Rate	0.34626
47	Currently effective Rate	0.46790
48	Increase (Decrease) in Rate	(0.12164)

1 / Includes 131,289,246 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 IV. RATE STRUCTURE
B. GAS UTILITIES

11. Supply the net fuel clause adjustment by month for the test year.

Response:

Columbia Gas of Pennsylvania, Inc. does not have a net fuel clause in its tariff.

COLUMBIA GAS OF PENNSYLVANIA, INC.
OPERATIONS AND MAINTENANCE EXPENSE ADJUSTMENTS
TO THE TWELVE MONTHS ENDED NOVEMBER 30, 2013
ADJUSTMENTS TO PURCHASED GAS EXPENSE
53.62

To adjust the Cost of Purchased Gas Expense to the level being recovered through base tariff rates.

Response:

The adjustment to the Cost of Purchased Gas Expense for the twelve months ended November 30, 2015 was \$89,100,511. Please see Page 2 of this schedule for detail of this adjustment by rate schedule.

Columbia Gas of Pennsylvania, Inc
Operations and Maintenance Expense Adjustments
To the Twelve Months Ended November 30, 2015
Adjustments to Purchased Gas Expense
53.62

(1) Purchased Gas Costs \$
Per Books for the Twelve Months Ended 210,728,427
November 30, 2015

(2) Purchased Gas Cost
to be Recovered in Base Tariff Rates:

<u>Rate Schedule</u>	<u>Total Rate</u>	<u>Adjusted Volumes</u>	<u>Gas Cost</u>
<u>Gas Supply Expense</u>			
Residential Sales Service - RSS	3 0994	24,182,661	74,951,739
Small General Sales Service - SGSS	3.0994	8,345,885	25,867,235
Negotiated Sales Service- NSS	Varies	72,214	239,715
Large General Sales Service - LGSS	3.0994	1,036,572	3,212,751
Residential Distribution Service - RDS	0 7358	7,577,110	5,575,238
Residential Distribution Service CAP - RCC	3.6555	2,547,465	9,312,259
Small Commercial Distribution - SCD	0 7358	2,328,241	1,713,119
Small General Distribution Service - SGDS	1.0451	723,242	<u>755,860</u>
 Total Gas Supply Expense			 121,627,916
 Gas Supply Expense Adjustment			 89,100,511

COLUMBIA GAS OF PENNSYLVANIA, INC
SECTION 53.62 RECOVERIES OF FUEL COSTS BY GAS UTILITIES

In addition to information otherwise required to be filed by a jurisdictional natural gas distributor with gross intrastate annual operating revenues in excess of \$40 million seeking a change in its base rates, each gas utility must also file updates to the information required by Section 53.64(b) (relating to filing requirements for natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million). In the case of a gas utility purchasing gas as defined at Section 53.61(a) (relating to purpose) from an affiliated interest, it shall also file updates to the information required at Section 53.65 (relating to special provisions relating to natural gas distributors with gross intrastate annual operating revenues in excess of \$40 million with affiliated interests). These updates shall be made at the time the base rate case under 66 Pa. C.S. Section 1308 (relating to voluntary changes in rates) is originally filed. Deficiencies in filing will be treated as set forth at Section 53.51(c) (relating to general).

Columbia Gas of Pennsylvania, Inc. hereby incorporates by reference 1307(f) Case R-2015-2469665 consisting of 16 exhibits filed on February 27, 2015. On April 1, 2015, the Company filed its testimony and additional exhibits. Rates are to be effective through September 30, 2016.

Copies of this filing can be provided upon request.

See Exhibit No. 12, Schedule No. 8, Pages 2-89 for the filing updates of purchased gas cost and revenues. The October 1, 2015 Quarterly PGC comprises Pages 2-43 with rates effective for October 1, 2015 through December 31, 2015. The January 1, 2016 Quarterly PGC comprises Pages 44-89 with rates effective for January 1, 2016 through March 31, 2016.

COLUMBIA GAS OF PENNSYLVANIA, INC
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2015 THROUGH SEPTEMBER, 2016

Line No.	Description	Amount
		(1)
1	<u>Purchased Gas Commodity Cost</u>	\$
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	107,704,715
3	Projected tariff sales for the twelve billing periods of	
4	October, 2015 through September, 2016	344,628,945 Therms
5	PGCC prior to Off System Sales Credit (Line 2 / Line 4)	0.31252
6	Off System Sales and Capacity Release Credit	<u>0.00000</u>
7	PGCC (Line 5 + Line 6)	0.31252
8	<u>Commodity (Over)/Under Collection</u>	
9	Commodity E-Factor	
10	(Exhibit No. 1-E)	(24,552,807)
11	Projected sales for the twelve billing periods of	
12	October, 2015 through September, 2016	<u>346,961,450 Therms</u>
13	Commodity E-Factor (Line 10/ Line 12)	(0.07077)
14	<u>Purchased Gas Demand Cost</u>	
15	Demand cost of gas (Exhibit 1-B, Schedule 1)	62,602,665
16	Less: Purchased Gas Demand recovered under Rate SS	
17	(Exhibit 1-A, Schedule 2, Sheet 2)	604,182
18	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,	
19	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	<u>0</u>
20	Subtotal (Line 15 - Line 17 - Line 19)	61,998,483
21	Projected sales for the twelve billing periods of	
22	October, 2015 through September, 2016	<u>1_ 475,918,191 Therms</u>
23	PGDC Rate prior to Capacity Release Credit (Line 20 / Line 22)	0.13027
24	Off System Sales and Capacity Release Credit	<u>(0.01208)</u>
25	PGDC Rate	0.11819
26	<u>Demand (Over) Under Collection</u>	
27	Demand E- Factor	
28	(Exhibit No. 1-E)	(6,509,238)
29	Projected sales for the twelve billing periods of	
30	October, 2015 through September, 2016	<u>1_ 475,918,191 Therms</u>
31	Demand E-Factor (Line 28 / Line 30)	(0.01368)
32	<u>Total Purchased Gas Cost</u>	
33	PGCC Rate (Line 7)	0.31252
34	PGDC Rate (Line 25)	<u>0.11819</u>
35	PGC Rate	0.43071
36	Currently effective PGC	<u>0.49565</u>
37	Increase (Decrease) in PGC	(0.06494)
38	<u>Net (Over) Under Collection</u>	
39	Commodity E-Factor (Line 13)	(0.07077)
40	Demand E-Factor (Line 31)	<u>(0.01368)</u>
41	E-Factor	(0.08445)
42	Currently effective E-Factor	<u>(0.02775)</u>
43	Increase (Decrease) in E-Factor	(0.05670)
44	PGC Rate	0.43071
45	E-Factor	<u>(0.08445)</u>
46	Total Rate	0.34626
47	Currently effective Rate	<u>0.46790</u>
48	Increase (Decrease) in Rate	(0.12164)

1_ / Includes 131,289,246 Therm Transportation Quantities for the Company's Choice Program

Exhibit 1-A
Schedule 1
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS COST RECOVERED UNDER RATES SS
AND COMPUTATION OF DAILY PURCHASED GAS DEMAND
APPLICATION PERIOD: OCTOBER, 2015 THROUGH SEPTEMBER, 2016

<u>Line No.</u>	<u>Description</u>	<u>Detail</u> (1)	<u>Total</u> (2)
1	Total estimated demand charges for the period		
2	October, 2015 through September, 2016	62,602,665	
3	Estimated Demand Quantity (Therms) 1_ /	82,934,160	
4	Daily purchased gas demand rate (Line 2 / line 3)	<u>\$0.75485</u> per Therm	
5	Daily purchased gas demand (Therms)	800,400 Therms	
6	Daily purchased gas demand rate per Therm	<u>\$0.75485</u>	
7	Total rate SS Daily Demand Cost to be		
8	Recovered (Line 5 x Line 6)		<u>\$604,182</u>

1_ / Monthly Demand Billing Determinants x 12

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT PGCC AND PGDC RATES
OCTOBER, 2015 THROUGH SEPTEMBER, 2016

Line No.	Month	Sales Subject To PGCC (1) Therms	PGCC Rate 1 / (2) \$/Therm	PGCC Revenue (3=1x2) \$	Sales Subject To PGDC (4) Therms	PGDC Rate 1 / (5) \$/Therm	PGDC Revenue (6=4x5) \$	Purchased Gas Cost Revenue (7=3+6) \$
1	October - 2015	8,585,485	0.31252	2,683,136	12,615,965	0.13027	1,643,482	4,326,618
2	November	22,887,597	0.31252	7,152,832	32,273,653	0.13027	4,204,289	11,357,121
3	December	48,128,766	0.31252	15,041,202	65,982,344	0.13027	8,595,520	23,636,722
4	January - 2016	65,571,273	0.31252	20,492,334	89,382,868	0.13027	11,643,906	32,136,240
5	February	65,480,932	0.31252	20,464,101	89,159,046	0.13027	11,614,749	32,078,850
6	March	56,902,270	0.31252	17,783,097	77,429,688	0.13027	10,086,765	27,869,862
7	April	35,156,355	0.31252	10,987,064	48,501,272	0.13027	6,318,261	17,305,325
8	May	16,739,634	0.31252	5,231,470	23,703,039	0.13027	3,087,795	8,319,265
9	June	8,867,974	0.31252	2,771,419	12,712,455	0.13027	1,656,052	4,427,471
10	July	5,718,059	0.31252	1,787,008	8,327,457	0.13027	1,084,818	2,871,826
11	August	5,097,869	0.31252	1,593,186	7,654,204	0.13027	997,113	2,590,299
12	September	<u>5,492,731</u>	0.31252	<u>1,716,588</u>	<u>8,176,200</u>	0.13027	<u>1,065,114</u>	<u>2,781,702</u>
13	Total	344,628,945		107,703,437	475,918,191		61,997,864	169,701,301

1_/ Excludes refunds and experienced over/undercollections

Exhibit 1-A
Schedule 2
Sheet 2 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT STANDBY RATE
OCTOBER, 2015 THROUGH SEPTEMBER, 2016

Line No.	Month	Daily Purchased Gas Demand Quantity (1) Therms	Daily Gas Demand Rate (2) \$/Therm	Daily Purchased Gas Demand Revenue (3=1x2) \$
1	October - 2015	66,700	0.75485	50,348
2	November	66,700	0.75485	50,348
3	December	66,700	0.75485	50,348
4	January - 2016	66,700	0.75485	50,348
5	February	66,700	0.75485	50,348
6	March	66,700	0.75485	50,348
7	April	66,700	0.75485	50,348
8	May	66,700	0.75485	50,348
9	June	66,700	0.75485	50,348
10	July	66,700	0.75485	50,348
11	August	66,700	0.75485	50,348
12	September	66,700	0.75485	50,348
13	Total	800,400		604,182

Exhibit 1-A
Schedule 2
Sheet 3 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT BANKING AND BALANCING RATES
OCTOBER, 2015 THROUGH SEPTEMBER, 2016

Line No.	Month	Lg. Quantity GDS			Sm. Quantity GDS			Total Trans.
		Deliveries (1) Therms	Rate (2) \$/Therm	Revenue (3=1x2) \$	Deliveries (4) Therms	Rate (5) \$/Therm	Revenue (6=4x5) \$	Revenue (7=3+6) \$
1	October 2015	0	0.00226	0	0	0.00697	0	0
2	November	0	0.00226	0	0	0.00697	0	0
3	December	0	0.00226	0	0	0.00697	0	0
4	January 2016	0	0.00226	0	0	0.00697	0	0
5	February	0	0.00226	0	0	0.00697	0	0
6	March	0	0.00226	0	0	0.00697	0	0
7	April	0	0.00226	0	0	0.00697	0	0
8	May	0	0.00226	0	0	0.00697	0	0
9	June	0	0.00226	0	0	0.00697	0	0
10	July	0	0.00226	0	0	0.00697	0	0
11	August	0	0.00226	0	0	0.00697	0	0
12	September	<u>0</u>	<u>0.00226</u>	<u>0</u>	<u>0</u>	<u>0.00697</u>	<u>0</u>	<u>0</u>
13	Total	0		0	0		0	0

Exhibit 1-A
Schedule 2
Sheet 4 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED TOTAL OVER/UNDERCOLLECTION
FOR THE 2015 1307(f) PERIOD
OCTOBER, 2015 THROUGH SEPTEMBER, 2016

Line No.	Month	Commodity Recoveries PGCC Revenue (1) \$	Total Commodity Cost of Gas 1 / (2) \$	Commodity Over/ Undercollection (3=1-2) \$	Demand Recoveries PGDC Revenue (4) \$	Total Demand Cost of Gas 1 / (5) \$	Demand Over/ Undercollection (6=4-5) \$	Total Over/ Undercollection (7=3+6) \$
1	October 2015	2,683,136	3,974,655	(1,291,519)	1,693,830	5,863,906	(4,170,076)	(5,461,595)
2	November	7,152,832	11,555,433	(4,402,601)	4,254,637	5,922,063	(1,667,426)	(6,070,027)
3	December	15,041,202	19,177,272	(4,136,070)	8,645,868	5,971,403	2,674,465	(1,461,605)
4	January 2016	20,492,334	23,403,029	(2,910,695)	11,694,254	5,971,403	5,722,851	2,812,156
5	February	20,464,101	21,155,448	(691,347)	11,665,097	5,971,403	5,693,694	5,002,347
6	March	17,783,097	15,767,428	2,015,669	10,137,113	5,971,403	4,165,710	6,181,379
7	April	10,987,064	6,321,180	4,665,884	6,368,609	4,488,514	1,880,095	6,545,979
8	May	5,231,470	2,603,248	2,628,222	3,138,143	4,488,514	(1,350,371)	1,277,851
9	June	2,771,419	932,984	1,838,435	1,706,400	4,488,514	(2,782,114)	(943,679)
10	July	1,787,008	839,932	947,076	1,135,166	4,488,514	(3,353,348)	(2,406,272)
11	August	1,593,186	841,957	751,229	1,047,461	4,488,514	(3,441,053)	(2,689,823)
12	September	<u>1,716,588</u>	<u>1,132,150</u>	<u>584,438</u>	<u>1,115,462</u>	<u>4,488,514</u>	<u>(3,373,052)</u>	<u>(2,788,613)</u>
13	Total	107,703,437	107,704,715	(1,279)	62,602,046	62,602,665	(619)	(1,897)

1_ / Refer to Exhibit 1-B, Schedule No. 1.

Columbia Gas of Pennsylvania, Inc.
Capacity Assignment Factor
Assignment of FT Only

Purchased Gas Demand Charge (PGDC) Paid By the CHOICE Customer
Rates Based on Projected Costs For 12 Months Ending September, 2016

\$62,602,665	1. Projected Demand Costs Oct. 2015 through Sept. 2016 (Exh. 1-B, Sch. 1 from Oct. 2014 PGC)
(604,182)	1a. Less Purchased Gas Demand Costs Recovered Under Rate SS (Exhibit 1-A, Schedule 1, Sheet 2)
0	1b. Less Purchased Gas Demand Allocated to Rates LTS, STS, SGS-TS, and MLS
(6,509,238)	1c. Experienced Demand Net Over Collection (Exhibit No. 1-E)
<u>\$55,489,245</u>	2. Total Adjusted Demand Costs per 1307(f) Filing (1) + (1a) + (1b) + (1c)
\$126.06 per Dth	3. Unit FT Demand Charge Per Dth of Gulf/TCO capacity the marketer would pay Gulf and TCO. (Exhibit 1-A, Schedule 3, Sheet 2)
47,592 MMDth	4. Projected Sales & Choice Requirements for 12 billing periods of October, 2015 through September, 2016
47,830 MMDth	5. Projected Sales & Choice Requirements 12 months ended September 2016, including Unaccounted For @ 0.5%
21,755 MMDth	6. Annual Injections and Withdrawals, Normal Weather
1 Dth	7a. Quantity Delivered to the Customer
<u>0.5%</u>	7b. Unaccounted-for & Co. Use Factor from Volume Balancing System
1.0050 Dth	7c. Quantity Delivered to the City Gate. (7a)/(1-7b)
\$1.1659 per Dth	8. Unit Demand Charge: (2) / (4)
(\$0.1208) per Dth	9. OSS and Capacity Release Credit
0.0028 Dth	10. Average Daily FT Delivery: (7c) / 365 days
\$0.3530 per Dth	11. Annual Demand Charge for the Assigned FT Capacity payable to the pipeline(s): (3) X (10)
\$0.8129 per Dth	12. Annual Demand Charge for other capacity that CPA retains (8) - (11)
0.4571 Dth	13. Quantity Injected and Withdrawn to Deliver 1 Dth to the Customer: (6) / (4)
\$0.0070	14a. Injection Charge @ \$0.0153/Dth
\$0.0017	14b. FSS Shrinkage @ 0.13 percent for gas at \$2.8028/Dth
\$0.0070	14c. Withdrawal Charge @ \$0.0153/Dth
\$0.0089	14d. SST Commodity Charge @ \$0.0194/Dth
<u>\$0.0241</u>	14e. SST retention @ 1.885% for gas at \$2.8028/Dth
<u>\$0.0487</u> per Dth	14f. Total Annual Variable Storage Costs
\$0.3530 per Dth	15. Credit to Purchased Gas Demand Charge for the CHOICE Customer:
(\$0.0487) per Dth	15a. For Demand Cost Paid to Pipelines: = (11)
<u>\$0.3043</u> per Dth	15b. Less Storage Costs: = (14f)
<u>\$0.03043</u> per Therm	15c. Net Credit: (15a) + (15b)
	15d. Per Therm: (15c)/10 - Capacity Assignment Factor
<u>\$0.7408</u> per Dth	16. Purchased Gas Demand Charge Paid By the CHOICE Customer: (8)+(9) - (15c)
<u>\$0.07408</u> per Therm	17. Per Therm: (16)/10

Columbia Gas of Pennsylvania, Inc. (CPA)
CPA Capacity Assignment (PCA): Assignment of FT Capacity Only
CPA Capacity on TCO and Gulf. Cost of the Capacity Allocated to Marketers.

	<u>TCO</u> FT Capacity	<u>CGT</u> FTS-1 Capacity	<u>Total:</u> TCO and Gulf
1 <u>CPA FT Capacity on TCO and Columbia Gulf</u>			
2 CPA Contract: Dth/d	127,373	43,632	
3 <u>Projected Demand Costs</u>			
4. Annual Demand Cost 1/	\$9,371,088	\$2,247,060	
4a. Monthly Billing Determinants	127,373	43,632	
4b. Annual Demand Charge (4/ 4a)	\$73.57	\$51.50	
4c. Monthly Demand Charge (4b / number of months)	\$6.131	\$4.292	
<u>Transportation Pilot: Allocation Capacity and Costs.</u>			
5. Capacity Allocation:	1.0000	1.0192 2/	
6. Number of Months	12	12	
7. Unit Annual Cost of City Gate Capacity: (4c) x (5) x (6) \$/Dth	\$73.57	\$52.49	<u><u>\$126.06</u></u>

Notes:

1/ Projected demand costs for the period 12 months ended September, 2016.

2/ $1.020 \text{ Dth/day} = 1.000 / (1 - \text{retention}) = 1.000 / (1 - 0.01885)$

Retention Factor on TCO FTS

1.885%

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
For the Period October 2015 Through September 2016

Line No	Description	2015			2016									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Total Quantity													
2	DTH	1,532,000	3,780,000	6,266,000	7,506,000	6,824,000	5,084,000	2,289,000	902,000	296,000	268,000	232,000	340,000	35,319,000
3	Total Demand Costs	5,863,906	5,922,063	5,971,403	5,971,403	5,971,403	5,971,403	4,488,514	4,488,514	4,488,514	4,488,514	4,488,514	4,488,514	62,602,665
4	Total Commodity Costs	3,974,655	11,555,433	19,177,272	23,403,029	21,155,448	15,767,428	6,321,180	2,603,248	932,984	839,932	841,957	1,132,150	107,704,715
5	Total Estimated Gas Costs (Line 5 = Line 3 + Line 4)	9,838,561	17,477,496	25,148,675	29,374,432	27,126,851	21,738,831	10,809,694	7,091,762	5,421,498	5,328,446	5,330,471	5,620,664	170,307,380

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Commodity Costs

Line No	Description	2015			2016									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Term	2,219,122	1,897,682	6,345,375	7,821,285	7,308,041	1,900,312	2,140,216	2,535,211	2,626,165	2,759,151	2,767,190	2,598,226	42,917,976
2	Spot	4,299,862	810,811	1,804,594	338,892	317,478	1,530,836	10,438,434	9,242,381	7,252,248	7,077,075	7,000,734	6,638,248	56,751,593
3	Local	55,286	53,655	59,224	61,688	56,140	61,028	54,810	57,398	55,440	58,916	59,158	56,385	689,128
4	Propane	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Storage	(2,599,615)	8,793,285	10,968,079	15,181,164	13,473,789	12,275,252	(6,312,280)	(9,231,742)	(9,000,869)	(9,055,210)	(8,985,125)	(8,160,709)	7,346,018
6	Financial Hedges	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Less L.F-FTS Contract Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total Commodity Cost	<u>3,974,655</u>	<u>11,555,433</u>	<u>19,177,272</u>	<u>23,403,029</u>	<u>21,155,448</u>	<u>15,767,428</u>	<u>6,321,180</u>	<u>2,603,248</u>	<u>932,984</u>	<u>839,932</u>	<u>841,957</u>	<u>1,132,150</u>	<u>107,704,715</u>

COLUMBIA GAS OF PENNSYLVANIA, INC

Summary of Total Estimated Purchased Gas Costs
Commodity Quantities

Line No	Description	2015			2016									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	<u>Term</u>													
1	Total-DTH	783,000	670,000	2,142,000	2,573,000	2,438,000	628,000	721,000	843,000	861,000	895,000	895,000	843,000	14,292,000
	<u>Spot</u>													
2	Total-DTH	1,797,000	290,000	666,000	155,000	145,000	554,000	3,915,000	3,456,000	2,694,000	2,593,000	2,558,000	2,434,000	21,257,000
	<u>Local</u>													
3	Total-DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
	<u>Propane</u>													
4	Total-DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Storage</u>													
5	Total-DTH	(1,070,000)	2,799,000	3,436,000	4,756,000	4,221,000	3,880,000	(2,368,000)	(3,419,000)	(3,280,000)	(3,242,000)	(3,243,000)	(2,958,000)	(488,000)
	<u>Total - All Sources</u>													
6	Total-DTH	<u>1,532,000</u>	<u>3,780,000</u>	<u>6,266,000</u>	<u>7,506,000</u>	<u>6,824,000</u>	<u>5,084,000</u>	<u>2,289,000</u>	<u>902,000</u>	<u>296,000</u>	<u>268,000</u>	<u>232,000</u>	<u>340,000</u>	<u>35,319,000</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Columbia Gas Transmission Corporation

Line No	Description	2015			2016									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Columbia Gas Transmission</u>														
<u>ETS</u>														
1	Billing Determinant-Dth	132,588	132,588	132,588	132,588	132,588	132,588	132,588	132,588	132,588	132,588	132,588	132,588	132,588
2	Less Capacity Release (1)	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215
3	Net Billing Determinant - Dth	127,373	127,373	127,373	127,373	127,373	127,373	127,373	127,373	127,373	127,373	127,373	127,373	127,373
4	Demand Rate	6.1310	6.1310	6.1310	6.1310	6.1310	6.1310	6.1310	6.1310	6.1310	6.1310	6.1310	6.1310	6.1310
5	Demand Cost	780,924	780,924	780,924	780,924	780,924	780,924	780,924	780,924	780,924	780,924	780,924	780,924	9,371,088
<u>FSS-Reservation</u>														
6	Billing Determinant-Dth	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876
7	Demand Rate	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010
8	Demand Cost	685,771	685,771	685,771	685,771	685,771	685,771	685,771	685,771	685,771	685,771	685,771	685,771	8,229,252
<u>FSS-Capacity</u>														
9	Total-DTH	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126
10	Demand Rate	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288
11	Demand Cost	729,824	729,824	729,824	729,824	729,824	729,824	729,824	729,824	729,824	729,824	729,824	729,824	8,757,888
<u>SST</u>														
12	Billing Determinant-Dth	456,876	456,876	456,876	456,876	456,876	456,876	228,438	228,438	228,438	228,438	228,438	228,438	228,438
13	Demand Rate	5.9610	5.9610	5.9610	5.9610	5.9610	5.9610	5.9610	5.9610	5.9610	5.9610	5.9610	5.9610	5.9610
14	Demand Cost	2,723,438	2,723,438	2,723,438	2,723,438	2,723,438	2,723,438	1,361,719	1,361,719	1,361,719	1,361,719	1,361,719	1,361,719	24,510,942
15	Total TCO Demand Cost	4,919,957	4,919,957	4,919,957	4,919,957	4,919,957	4,919,957	3,558,238	3,558,238	3,558,238	3,558,238	3,558,238	3,558,238	50,869,170

(1) Columbia has included in the application period a projection for the release of 5,215 Dth of capacity to be released at the applicable maximum rate to a large industrial customer on Columbia's system and not subject to recall

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Term Contracts

Line No	Description	2015			2016									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>TERM</u>														
<u>COLUMBIA GULF - TCO</u>														
1	Quantity - DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>COLUMBIA TRANSMISSION</u>														
4	Quantity - DTH	0	0	514,000	1,022,000	1,309,000	0	0	0	0	0	0	0	2,845,000
5	Rate-\$/DTH	0.0000	0.0000	2.7631	2.8773	2.8803	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6	Cost-\$	0	0	1,420,233	2,940,601	3,770,313	0	0	0	0	0	0	0	8,131,147
<u>TEXAS EASTERN</u>														
7	Quantity - DTH	703,000	705,000	691,000	691,000	646,000	721,000	683,000	704,000	677,000	699,000	699,000	678,000	8,297,000
8	Rate-\$/DTH	2.7806	2.8558	2.9764	3.0933	3.0964	3.0619	2.9497	2.9487	2.9810	3.0207	3.0322	3.0280	0.0000
9	Cost-\$	1,954,762	2,013,339	2,056,692	2,137,470	2,000,274	2,207,630	2,014,645	2,075,885	2,018,137	2,111,469	2,119,508	2,052,984	24,762,795
<u>TENNESSEE GAS PIPELINE</u>														
10	Quantity - DTH	0	0	1,111,000	1,111,000	684,000	0	0	0	0	0	0	0	2,906,000
11	Rate-\$/DTH	0.0000	0.0000	3.0994	3.2157	3.2188	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12	Cost-\$	0	0	3,443,433	3,572,643	2,201,659	0	0	0	0	0	0	0	9,217,735
<u>CAP</u>														
10	Quantity - DTH	243,000	235,000	243,000	235,000	220,000	235,000	228,000	235,000	228,000	235,000	235,000	228,000	2,800,000
11	Rate-\$/DTH	3.3045	3.3045	3.3045	3.3045	3.3045	3.3045	3.3045	3.3045	3.3045	3.3045	3.3045	3.3045	0.0000
12	Cost-\$	802,994	776,558	802,994	776,558	726,990	776,558	753,426	776,558	753,426	776,558	776,558	753,426	9,252,604
<u>LESS CAP BILLING</u>														
10	Quantity - DTH	(163,000)	(270,000)	(417,000)	(486,000)	(421,000)	(328,000)	(190,000)	(96,000)	(44,000)	(39,000)	(39,000)	(63,000)	(2,556,000)
11	Rate-\$/DTH	3.3045	3.3045	3.3045	3.3045	3.3045	3.3045	3.3045	3.3045	3.3045	3.3045	3.3045	3.3045	0.0000
12	Cost-\$	(538,634)	(892,215)	(1,377,977)	(1,605,987)	(1,391,195)	(1,083,876)	(627,855)	(317,232)	(145,398)	(128,876)	(128,876)	(208,184)	(8,446,305)
13	Total - DTH	783,000	670,000	2,142,000	2,573,000	2,438,000	628,000	721,000	843,000	861,000	895,000	895,000	843,000	14,292,000
14	Total Term Commodity													
15	Cost-\$	2,219,122	1,897,682	6,345,375	7,821,285	7,308,041	1,900,312	2,140,216	2,535,211	2,626,165	2,759,151	2,767,190	2,598,226	42,917,976

COLUMBIA GAS OF PENNSYLVANIA, INC

Summary of Total Estimated Purchased Gas Commodity Costs
Spot and Local Purchases

Line No	Description	2015			2016									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>SPOT</u>														
<u>Base</u>														
1	Quantity - DTH	1,797,000	290,000	666,000	155,000	145,000	392,000	3,883,000	3,456,000	2,694,000	2,593,000	2,558,000	2,434,000	21,063,000
2	Rate-\$/DTH	2,3928	2,7959	2,7096	2,1864	2,1895	2,7795	2,6658	2,6743	2,6920	2,7293	2,7368	2,7273	
3	Cost-\$	4,299,862	810,811	1,804,594	338,892	317,478	1,089,564	10,351,301	9,242,381	7,252,248	7,077,075	7,000,734	6,638,248	56,223,188
<u>Swing</u>														
4	Quantity - DTH	0	0	0	0	0	162,000	32,000	0	0	0	0	0	194,000
5	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	2,7239	2,7229	0.0000	0.0000	0.0000	0.0000	0.0000	
6	Cost-\$	0	0	0	0	0	441,272	87,133	0	0	0	0	0	528,405
7	Total - DTH	1,797,000	290,000	666,000	155,000	145,000	554,000	3,915,000	3,456,000	2,694,000	2,593,000	2,558,000	2,434,000	21,257,000
8	Total Spot													
9	Commodity Cost - \$	4,299,862	810,811	1,804,594	338,892	317,478	1,530,836	10,438,434	9,242,381	7,252,248	7,077,075	7,000,734	6,638,248	56,751,593
<u>Local Direct</u>														
10	Quantity - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
11	Rate-\$/DTH	2,5130	2,5550	2,6920	2,8040	2,8070	2,7740	2,6100	2,6090	2,6400	2,6780	2,6890	2,6850	
12	Cost-\$	55,286	53,655	59,224	61,688	56,140	61,028	54,810	57,398	55,440	58,916	59,158	56,385	689,128
13	Total - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
14	Total Local													
15	Commodity Cost - \$	55,286	53,655	59,224	61,688	56,140	61,028	54,810	57,398	55,440	58,916	59,158	56,385	689,128

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs

Storage

Line No	Description	2015			2016									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
DOMINION TRANSMISSION - GSS														
1	Injections - DTH	(293,000)	0	0	0	0	0	(286,000)	(211,000)	(211,000)	(211,000)	(211,000)	(211,000)	(1,634,000)
2	Injection Rate - \$/Dth	2,5266	2,8156	2,9008	2,9898	2,9511	2,9005	2,7128	2,7389	2,7779	2,8191	2,8279	2,8177	
3	Withdrawals - DTH	0	106,000	380,000	528,000	317,000	148,000	75,000	0	0	0	0	0	1,554,000
4	Withdrawal Rate - \$/Dth	3,0773	3,0773	3,0773	3,0773	3,0773	3,0764	2,9818	2,9121	2,8822	2,8707	2,8641	2,8584	
5	Cost - \$	(740,294)	326,194	1,169,374	1,624,814	975,504	455,307	(552,226)	(577,908)	(586,137)	(594,830)	(596,687)	(594,535)	308,576
6	Injection Rate \$/Dth	0,0318	0,0318	0,0318	0,0318	0,0318	0,0318	0,0318	0,0318	0,0318	0,0318	0,0318	0,0318	
7	Withdrawal Rate \$/Dth	0,0220	0,0220	0,0220	0,0220	0,0220	0,0220	0,0220	0,0220	0,0220	0,0220	0,0220	0,0220	
8	Cost - \$	9,317	2,332	8,360	11,616	6,974	3,256	10,745	6,710	6,710	6,710	6,710	6,710	86,150
EQUITRANS - SS														
9	Injections - DTH	(161,000)	0	0	0	0	0	(161,000)	(161,000)	(161,000)	(161,000)	(161,000)	(161,000)	(1,127,000)
10	Injection Rate - \$/Dth	2,5266	2,8156	2,9008	2,9898	2,9511	2,9005	2,7128	2,7389	2,7779	2,8191	2,8279	2,8177	
11	Withdrawals - DTH	0	75,000	375,000	375,000	300,000	0	0	0	0	0	0	0	1,125,000
12	Withdrawal Rate - \$/Dth	3,0773	3,0773	3,0773	3,0773	3,0773	3,0764	2,9818	2,9121	2,8822	2,8707	2,8641	2,8584	
13	Cost - \$	(406,783)	230,798	1,153,988	1,153,988	923,190	0	(436,761)	(440,963)	(447,242)	(453,875)	(455,292)	(453,650)	367,398
14	Inject/With Rate \$/DTH	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000	0,0000	
15	Cost - \$	0	0	0	0	0	0	0	0	0	0	0	0	0
FCO - FSS														
16	Injections - DTH	(887,000)	0	(11,000)	0	0	(56,000)	(2,060,000)	(3,474,000)	(3,472,000)	(3,474,000)	(3,474,000)	(3,130,000)	(20,038,000)
17	Injection Rate - \$/Dth	2,5266	2,8156	2,9008	2,9898	2,9511	2,9005	2,7128	2,7389	2,7779	2,8191	2,8279	2,8177	
18	Withdrawals - DTH	0	2,846,000	3,454,000	4,903,000	4,536,000	4,299,000	0	0	0	0	0	0	20,038,000
19	Withdrawal Rate - \$/Dth	3,0773	3,0773	3,0773	3,0773	3,0773	3,0764	2,9818	2,9121	2,8822	2,8707	2,8641	2,8584	
20	Cost - \$	(2,241,094)	8,757,996	10,597,085	15,088,002	13,958,633	13,063,016	(5,588,368)	(9,514,939)	(9,644,869)	(9,793,553)	(9,824,125)	(8,819,401)	6,038,383
21	Inject/With Rate \$/DTH	0,0153	0,0153	0,0153	0,0153	0,0153	0,0153	0,0153	0,0153	0,0153	0,0153	0,0153	0,0153	
22	Cost - \$	13,571	43,544	53,015	75,016	69,401	66,632	31,518	53,152	53,122	53,152	53,152	47,889	613,164
23	Quantity - DTH	(1,341,000)	3,027,000	4,198,000	5,806,000	5,153,000	4,391,000	(2,432,000)	(3,846,000)	(3,844,000)	(3,846,000)	(3,846,000)	(3,502,000)	(82,000)
24	Total Purchase Cost	(3,388,171)	9,314,988	12,920,447	17,866,804	15,857,327	13,518,323	(6,577,355)	(10,533,810)	(10,678,248)	(10,842,258)	(10,876,104)	(9,867,586)	6,714,357
25	Total Injct/With Cost	22,888	45,876	61,375	86,632	76,375	69,888	42,263	59,862	59,812	59,862	59,862	54,599	699,314

COLUMBIA GAS OF PENNSYLVANIA, INC

Summary of Total Estimated Purchased Gas Commodity Costs
Storage Transportation Charges

Line No	Description	2015			2016									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>TCO - SST</u>														
1	Injections - DTH	(887,000)	0	(11,000)	0	0	(56,000)	(2,060,000)	(3,474,000)	(3,472,000)	(3,474,000)	(3,474,000)	(3,130,000)	(20,038,000)
2	Withdrawals - DTH	0	2,846,000	3,454,000	4,903,000	4,536,000	4,299,000	0	0	0	0	0	0	20,038,000
3	Trans Chrg \$/Dth	0.0196	0.0194	0.0194	0.0194	0.0194	0.0194	0.0196	0.0196	0.0196	0.0196	0.0196	0.0196	
4	Cost-\$	17,385	55,212	67,221	95,118	87,998	84,487	40,376	68,090	68,051	68,090	68,090	61,348	781,466
<u>DOMINION TRANSMISSION - GSS</u>														
5	Injections - DTH	(293,000)	0	0	0	0	0	(286,000)	(211,000)	(211,000)	(211,000)	(211,000)	(211,000)	(1,634,000)
6	Withdrawals - DTH	0	106,000	380,000	528,000	317,000	148,000	75,000	0	0	0	0	0	1,554,000
7	Rate-\$/DTH	0.0196	0.0182	0.0182	0.0182	0.0182	0.0182	0.0196	0.0196	0.0196	0.0196	0.0196	0.0196	
8	Cost-\$	5,743	1,929	6,916	9,610	5,769	2,694	7,076	4,136	4,136	4,136	4,136	4,136	60,417
<u>EQUITRANS - SS</u>														
9	Injections - DTH	(161,000)	0	0	0	0	0	(161,000)	(161,000)	(161,000)	(161,000)	(161,000)	(161,000)	(1,127,000)
10	Withdrawals - DTH	0	75,000	375,000	375,000	300,000	0	0	0	0	0	0	0	1,125,000
11	Rate-\$ DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
12	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Storage - DTH	(1,341,000)	3,027,000	4,198,000	5,806,000	5,153,000	4,391,000	(2,432,000)	(3,846,000)	(3,844,000)	(3,846,000)	(3,846,000)	(3,502,000)	(82,000)
14	Total EUB - DTH	271,000	(228,000)	(762,000)	(1,040,000)	(932,000)	(511,000)	64,000	427,000	564,000	604,000	603,000	544,000	(406,000)
15	Total DTH	(1,070,000)	2,799,000	3,436,000	4,766,000	4,221,000	3,880,000	(2,368,000)	(3,419,000)	(3,280,000)	(3,242,000)	(3,243,000)	(2,958,000)	(488,000)
16	Total Purchase Cost	(3,388,171)	9,314,988	12,920,447	17,866,804	15,857,327	13,518,323	(6,577,355)	(10,533,810)	(10,678,248)	(10,842,258)	(10,876,104)	(9,867,586)	6,714,357
17	Total Choice Bank Cost	742,540	(624,720)	(2,087,880)	(2,877,000)	(2,553,680)	(1,400,140)	175,360	1,169,980	1,545,160	1,654,960	1,758,891	1,586,794	(909,536)
18	Total Inject/With Cost	22,888	45,876	61,375	86,632	76,375	69,888	42,263	59,862	59,832	59,862	59,862	54,599	699,314
19	Total Transp Charge	23,128	57,141	74,137	104,728	93,767	87,181	47,452	72,226	72,187	72,226	72,226	65,484	841,883
20	Total Storage Cost	(2,509,615)	8,793,285	10,968,079	15,151,164	13,473,789	12,275,252	(6,312,280)	(9,231,742)	(9,000,869)	(9,055,210)	(8,985,125)	(8,160,709)	7,346,018

Exhibit 1-E
Schedule I

COLUMBIA GAS OF PENNSYLVANIA, INC
STATEMENT OF EXPERIENCED NET OVER (UNDER) COLLECTION

<u>Line No.</u>	<u>Description</u>	<u>Total Demand</u> \$	<u>Total Commodity</u> \$	<u>Total Amount</u> \$
1	Remaining Balance - Over (Under) Collection from 2014 - 1307(f)			
2	(See Schedule 2a and 2b herein)	(817,913)	(260,042)	(1,077,955)
3	Unified Credit for Off-system Sales and Capacity Release for the			
4	period October, 2014 through September, 2015			
5	(See Schedule 3a and 3b herein)	1,072,118	1,543,096	2,615,214
6	Over (Under) Collection for the period October, 2014 through			
7	September 2015 (See Schedule 4 herein)	5,381,588	22,117,584	27,499,172
8	Interest on Over (Under) Collection for the period October, 2014 through			
9	September, 2015 (See Schedule 4 herein)	873,445	1,152,169	2,025,614
12	Supplier Refunds and Interest received on Supplier Refunds			
13	between September, 2014 and September, 2015			
14	(See Schedule 5 herein)	<u>0</u>	<u>0</u>	<u>0</u>
15	TOTAL EXPERIENCED NET OVER (UNDER) COLLECTION	<u>6,509,238</u>	<u>24,552,807</u>	<u>31,062,045</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF COMMODITY COST OF GAS
FROM 2014 - 1307(f)

COMMODITY

Line No.	Month	Sales Subject to Commodity E-Factor Therm	Rate \$/Therm	Amount Recovered \$	Net Commodity Over (Under) Collection \$
1	True-up of Net Commodity Costs Included in 2014 1307(f):				1,075,577
2	Beginning Balance Adjustment				41,757 2/
3	Beginning Balance Adjustment				(868) 3/
4	October, 2014	4,599,210	(0.00494)	(22,720)	
5		5,104,880	0.00252	12,864	
6	November	23,348,960	(0.00494)	(115,344)	
7		220,150	0.00252	555	
8	December	52,063,270	(0.00494)	(257,193)	
9		9,150	0.00252	23	
10	January, 2015 1_ /	36,341,730	(0.00321)	(116,657)	
11		30,789,280	(0.00494)	(152,099)	
12	February	72,545,340	(0.00321)	(232,871)	
13		745,130	(0.00494)	(3,681)	
14	March	71,574,170	(0.00321)	(229,753)	
15		22,350	(0.00494)	(110)	
16	April	38,539,130	(0.00321)	(123,711)	
17	May	15,876,200	(0.00321)	(50,963)	
18	June	8,215,450	(0.00321)	(26,372)	
19	July	6,570,070	(0.00321)	(21,090)	
20	August	5,936,090	(0.00321)	(19,055)	
21	September Est.	5,710,569	(0.00321)	(18,331)	
22	Amount Collected (Passed Back) during 2014 1307(f) Period				<u>(1,376,508)</u>
23	Amount to be Collected in the 2015 1307(f)				<u>(260,042)</u>

1_ / Rate in effect January 1, 2015.

2_ / Adjustment to true-up the actual unified sharing mechanism for period ending September 2014 - \$69,593 (60% Commodity).

3_ / Adjustment reflects the over-refunded position of the Tennessee Gas Pipeline rate refund (Docket No. P-2012-2314912) Due to the remaining balance being under \$20K, it is being included in the commodity e-factor for recovery This represents true-up of September estimate included in original beginning balance of \$13,030 to actual \$13,898

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF DEMAND COST OF GAS
FROM 2014 - 1307(f)

DEMAND

Line No	Month	Sales Subject to Demand E-Factor Therm	Rate \$/Therm	Amount \$	Net Demand Over (Under) Collection \$
1	True-up of Net Demand Costs Included in 2014 1307(f):				11,478,517
2	Beginning Balance Adjustment				27,837 2/
3	Beginning Balance Adjustment				(450) 3/
4	Beginning Balance Adjustment				(8,929) 4/
5	October, 2014	6,079,500	(0.02355)	(143,172)	
6		6,877,900	(0.01784)	(122,702)	
7	November	32,133,330	(0.02355)	(756,741)	
8		(49,880)	(0.01784)	890	
9	December	70,304,800	(0.02355)	(1,655,678)	
10	January, 2015 1_ /	48,671,940	(0.02454)	(1,194,409)	
11		42,260,860	(0.02355)	(995,243)	
12	February	98,989,940	(0.02454)	(2,429,213)	
13		(57,190)	(0.02355)	1,347	
14	March	96,361,330	(0.02454)	(2,364,707)	
15	April	51,808,380	(0.02454)	(1,271,378)	
16	May	21,320,670	(0.02454)	(523,209)	
17	June	10,854,830	(0.02454)	(266,378)	
18	July	8,501,380	(0.02454)	(208,624)	
19	August	7,632,010	(0.02454)	(187,290)	
20	September Est.	8,083,991	(0.02454)	(198,381)	
21	Amount Collected/(Passed Back) in the 2014 1307(f) Period				<u>(12,314,888)</u>
22	Amount to be Collected in the 2015 1307(f)				<u>(817,913)</u>

1_ / Rate in effect January 1, 2015.

2/ Adjustment to true-up the actual unified sharing mechanism for period ending September 2014 - \$69,593 (40% Demand).

3/ Amount represents an exchange fee that was recorded in February 2014. It was not included in the total demand over/(under) collection in the January 2015 PGC filing and should have been

4_ / Correction for a Negotiated Sales Service customer that was being billed the correct rate of \$.0226 per therm but accounting was recording recoveries at a rate of \$.0697 per therm. Correction includes the period October 2012 - February 2015

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF OFF SYSTEM COMMODITY COST OF GAS
FROM 2014 - 1307(f)

COMMODITY

<u>Line No.</u>	<u>Month</u>	<u>Sales Subject to Off-System Sales Credit Therm</u>	<u>Rate \$/Therm</u>	<u>Amount \$</u>	<u>Net Commodity Over (Under) Collection \$</u>
1	October, 2014	4,497,090	(0.01052)	(47,309)	
2		4,770,940	(0.01033)	(49,284)	
3	November	22,739,090	(0.01052)	(239,215)	
4		97,230	(0.01033)	(1,004)	
5	December	50,877,240	(0.01052)	(535,229)	
6		7,980	(0.01033)	(82)	
7	January, 2015 1_/	65,784,780	(0.01052)	(692,056)	
8	February	71,874,670	(0.01052)	(756,122)	
9	March	70,134,070	(0.01052)	(737,810)	
10	April	37,420,400	(0.01052)	(393,663)	
11	May	15,188,570	(0.01052)	(159,784)	
12	June	7,740,340	(0.01052)	(81,428)	
13	July	6,144,090	(0.01052)	(64,636)	
14	August	5,471,530	(0.01052)	(57,560)	
15	September Est.	5,416,846	(0.01052)	(56,985)	
16	Amount Passed Back in the 2014 1307 (f)				<u>(3,872,168)</u>
17	Unified Sharing Mechanism - \$9,025,440 (60% Commodity)				5,415,264
18	Amount to be Passed Back in the 2015 1307(f)				<u>1,543,096</u>

1_/ Rate in effect January 1, 2015.

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF OFF SYSTEM DEMAND COST OF GAS
FROM 2014 - 1307(f)

DEMAND

Line No.	Month	Sales Subject to Off-System Sales Credit Therm	Rate \$/Therm	Amount \$	Net Demand Over (Under) Collection \$
1	October, 2014	6,079,500	(0.00498)	(30,276)	
2		6,877,900	(0.00489)	(33,633)	
3	November	32,133,330	(0.00498)	(160,024)	
4		(49,880)	(0.00489)	244	
5	December	70,304,800	(0.00498)	(350,118)	
6	January, 2015 1_/_	90,932,800	(0.00498)	(452,845)	
7	February	98,932,750	(0.00498)	(492,685)	
8	March	96,361,330	(0.00498)	(479,879)	
9	April	51,808,380	(0.00498)	(258,006)	
10	May	21,320,670	(0.00498)	(106,177)	
11	June	10,854,830	(0.00498)	(54,057)	
12	July	8,501,380	(0.00498)	(42,337)	
13	August	7,632,010	(0.00498)	(38,007)	
14	September Est.	8,083,991	(0.00498)	(40,258)	
15	Amount Passed Back in the 2014 1307(f)				<u>(2,538,058)</u>
16	Unified Sharing Mechanism - \$9,025,440 (40% Demand)				3,610,176
17	Amount to be Passed Back in the 2015 1307(f)				<u>1,072,118</u>

1_/_ Rate in effect January 1, 2015.

COLUMBIA GAS OF PENNSYLVANIA, INC
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No	Month	Total Commodity Sales Revenue (1) \$	Rate Schedule NSS Gas Cost Recovery (2) \$	Total Commodity Purchase Gas Cost Recovery (3 = 1 + 2) \$	Total Commodity Cost of Fuel (4) \$	Total Commodity Over/(Under) Collection (5 = 3 - 4) \$	Number of Months (6)	Rate (7)	Commodity Over/(Under) Collection Interest (8 = 5 x 6 x 7)	Total Commodity Over/(Under) Collection (9 = 5 + 8)
	Reference:	Sch. 4, Pg 2	Sch. 4, Pg 3							
	<i>Actuals through August 2015. Projections for September 2015</i>									
1	October, 2014	3,872,293	15,398	3,887,691	8,689,400	(4,801,709)	18 / 12	8.00%	(576,205)	(5,377,914)
2	November	9,977,447	22,928	10,000,375	22,223,017	(12,222,642)	17 / 12	8.00%	(1,385,233)	(13,607,875)
3	December	22,240,612	39,207	22,279,820	21,886,125	393,695	16 / 12	8.00%	41,994	435,689
4	January, 2015	29,216,189	35,751	29,251,940	30,535,634	(1,283,694)	15 / 12	8.00%	(128,369)	(1,412,063)
5	February	32,475,262	30,270	32,505,533	32,950,933	(445,400)	14 / 12	8.00%	(41,571)	(486,971)
6	March	31,631,941	23,340	31,655,281	12,977,219	18,678,062	13 / 12	8.00%	1,618,765	20,296,827
7	April	16,567,866	25,296	16,593,163	3,057,706	13,535,457	12 / 12	8.00%	1,082,837	14,618,294
8	May	6,424,980	12,421	6,437,401	1,844,831	4,592,570	11 / 12	8.00%	336,788	4,929,358
9	June	3,274,095	11,577	3,285,672	2,279,682	1,005,990	10 / 12	8.00%	67,066	1,073,056
10	July	2,611,795	6,702	2,618,497	2,394,059	224,438	9 / 12	8.00%	13,466	237,904
11	August	2,188,251	6,457	2,194,708	885,807	1,308,901	8 / 12	8.00%	69,808	1,378,709
12	September Est	<u>2,194,124</u>	<u>0</u>	<u>2,194,124</u>	<u>1,062,207</u>	<u>1,131,917</u>	7 / 12	8.00%	<u>52,823</u>	<u>1,184,740</u>
13	TOTAL	<u>162,674,855</u>	<u>229,348</u>	<u>162,904,205</u>	<u>140,786,620</u>	<u>22,117,584</u>			<u>1,152,169</u>	<u>23,269,753</u>

COLUMBIA GAS OF PENNSYLVANIA, INC
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No.	Month	Total Demand Sales Revenue (1) \$	Total Banking and Balancing Revenue (2) \$	Total Standby Demand Revenue (3) \$	NSS Capacity Release Revenue (4) \$	Demand Purchased Gas Cost Recovery (5 = 1+2+3+4) \$	Demand Cost of Fuel (6) \$	Total Demand Over/(Under) Collection (7 = 5 - 6) \$	Number of Months (8)	Rate (9)	Demand Over/(Under) Collection Interest (10 = 7 x 8 x 9)	Total Demand Over/(Under) Collection (11 = 7 + 10)
Reference	Sch. 4, Pg. 4	Sch. 4, Pg. 6	Sch. 4, Pg. 5	Sch. 4, Pg. 6								
<i>Actuals through August 2015: Projections for September 2015</i>												
1	October, 2014	1,660,446	268	40,402	814	1,701,931	5,524,571	(3,822,640)	18 / 12	8.00%	(458,717)	(4,281,357)
2	November	3,975,279	450	40,562	830	4,017,121	5,663,794	(1,646,673)	17 / 12	8.00%	(186,623)	(1,833,296)
3	December	8,715,808	659	40,562	1,656	8,758,685	5,289,598	3,469,087	16 / 12	8.00%	370,036	3,839,123
4	January, 2015	11,271,112	785	40,562	1,800	11,314,259	5,409,237	5,905,022	15 / 12	8.00%	590,502	6,495,524
5	February	12,255,712	774	40,344	1,643	12,298,473	5,544,182	6,754,291	14 / 12	8.00%	630,400	7,384,691
6	March	11,932,792	558	48,128	1,678	11,983,155	5,553,548	6,429,606	13 / 12	8.00%	557,233	6,986,839
7	April	6,359,396	(163)	47,324	1,336	6,407,892	4,061,999	2,345,893	12 / 12	8.00%	187,671	2,533,564
8	May	2,555,216	118	47,400	208	2,602,941	4,136,468	(1,533,527)	11 / 12	8.00%	(112,459)	(1,645,986)
9	June	1,303,053	104	47,400	42	1,350,599	4,250,522	(2,899,922)	10 / 12	8.00%	(193,328)	(3,093,250)
10	July	1,051,666	57	50,711	23	1,102,457	4,194,217	(3,091,759)	9 / 12	8.00%	(185,506)	(3,277,265)
11	August	973,624	52	49,920	21	1,023,617	4,193,617	(3,170,000)	8 / 12	8.00%	(169,067)	(3,339,067)
12	September Est	<u>1,091,420</u>	<u>0</u>	<u>49,920</u>	<u>0</u>	<u>1,141,340</u>	<u>4,499,131</u>	<u>(3,357,791)</u>	7 / 12	8.00%	<u>(156,697)</u>	<u>(3,514,488)</u>
13	TOTAL	<u>63,145,523</u>	<u>3,661</u>	<u>543,235</u>	<u>10,051</u>	<u>63,702,471</u>	<u>58,320,883</u>	<u>5,381,588</u>			<u>873,445</u>	<u>6,255,033</u>

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COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS	COMMODITY COST OF GAS	TOTAL COMMODITY COST RECOVERY
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	October, 2014 Est. Old	4,932,054	0.40060	1,975,781
2	October, 2014 Est. New	4,304,002	0.43691	1,880,462
3	September, 2014 Est	(6,280,037)	0.40060	(2,515,783)
4	September, 2014 Act	6,319,387	0.40060	2,531,546
5	September - Interruptible Less NSS Act.	0	0.39829	0
6	September Act Prior Period Adjustments		0.00000	287
7	Total	9,275,406		3,872,293
8	November, 2014 Est.	22,886,776	0.43691	9,999,461
9	October, 2014 Est. Old	(4,932,054)	0.40060	(1,975,781)
10	October, 2014 Est. New	(4,304,002)	0.43691	(1,880,462)
11	October, 2014 Act. Old	4,903,864	0.40060	1,964,488
12	October, 2014 Act. New	4,279,402	0.43691	1,869,714
13	October - Interruptible Less NSS Act	0	0.41288	0
14	October Act. Prior Period Adjustments		0.00000	26
15	Total	22,833,985		9,977,447
16	December, 2014 Est.	50,959,167	0.43691	22,264,570
17	November, 2014 Est.	(22,886,776)	0.43691	(9,999,461)
18	November, 2014 Act.	22,831,025	0.43691	9,975,103
19	November - Interruptible Less NSS Act.	370	0.46040	170
20	November Act Prior Period Adjustments		-	230
21	Total	50,903,787		22,240,612
22	January, 2015 Est. Old	30,556,782	0.43691	13,350,564
23	January, 2015 Est. New	35,298,351	0.45061	15,905,790
24	December, 2014 Est.	(50,959,167)	0.43691	(22,264,570)
25	December, 2014 Act.	50,866,527	0.43691	22,224,094
26	December - Interruptible Less NSS Act.	0	0.67290	0
27	December Act. Prior Period Adjustments	0	-	311
28	Total	65,762,493		29,216,189

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COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

LINE NO.	MONTH	SALES SUBJECT TO COMMODITY COST OF GAS (1) THERM	COMMODITY COST OF GAS (2) \$/THERM	TOTAL COMMODITY COST RECOVERY (3 = 1 x 2) \$
1	February, 2015 Est	71,897,699	0.45061	32,397,822
2	January, 2015 Est Old	(30,556,782)	0.43691	(13,350,564)
3	January, 2015 Est. New	(35,298,351)	0.45061	(15,905,790)
4	January, 2015 Act. Old	30,516,191	0.43691	13,332,829
5	January, 2015 Act. New	35,251,462	0.45061	15,884,661
6	January - Interruptible Less NSS Act	158,650	0.71910	114,085
7	January Act Prior Period Adjustments		-	2,218
8	Total	<u>71,968,869</u>		<u>32,475,262</u>
9	March, 2015 Est.	70,063,686	0.45061	31,571,398
10	February, 2015 Est.	(71,897,699)	0.45061	(32,397,822)
11	February, 2015 Act.	71,923,499	0.45061	32,409,448
12	February - Interruptible Less NSS Act.	23,030	2.13850	49,250
13	February Act Prior Period Adjustments		-	(332)
14	Total	<u>70,112,516</u>		<u>31,631,941</u>
15	April, 2015 Est. Old	26,403,569	0.45061	11,897,712
16	April, 2015 Est. New	10,784,556	0.42292	4,561,005
17	March, 2015 Est	(70,063,686)	0.45061	(31,571,398)
18	March, 2015 Act	70,296,676	0.45061	31,676,385
19	March - Interruptible Less NSS Act.	9,160	0.45370	4,156
20	March Act. Prior Period Adjustments		-	6
21	Total	<u>37,430,275</u>		<u>16,567,866</u>
22	May, 2015 Est.	15,213,181	0.42292	6,433,959
23	April, 2015 Est. Old	(26,403,569)	0.45061	(11,897,712)
24	April, 2015 Est. New	(10,784,556)	0.42292	(4,561,005)
25	April, 2015 Act. Old	26,392,883	0.45061	11,892,897
26	April, 2015 Act. New	10,780,192	0.42292	4,559,159
27	April - Interruptible Less NSS Act	(9,160)	0.27834	(2,550)
28	April Act. Prior Period Adjustments	0	-	232
29	Total	<u>15,188,971</u>		<u>6,424,980</u>

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COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

LINE NO.	MONTH	SALES	COMMODITY	TOTAL
		SUBJECT TO	COST OF	COMMODITY
		COST OF GAS	GAS	COST
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	June, 2015 Est.	7,770,216	0.42292	3,286,180
2	May, 2015 Est.	(15,213,181)	0.42292	(6,433,959)
3	May, 2015 Act.	15,183,511	0.42292	6,421,410
4	May - Interruptible Less NSS Act.	0	0.31281	0
5	May Act. Prior Period Adjustments	0	-	463
6	Total	<u>7,740,546</u>		<u>3,274,095</u>
7	July, 2015 Est. Old	3,290,005	0.42292	1,391,409
8	July, 2015 Est. New	2,976,671	0.37614	1,119,645
9	July, 2015 CAP	394,319	0.38302	151,032
10	June, 2015 Est	(7,770,216)	0.42292	(3,286,180)
11	June, 2015 Act	7,650,016	0.42292	3,235,345
12	June - Interruptible Less NSS Act	580	0.30135	175
13	June Act. Prior Period Adjustments		-	369
14	Total	<u>6,541,375</u>		<u>2,611,795</u>
15	August, 2015 Est.	5,598,756	0.37614	2,105,916
16	August, 2015 CAP	347,700	0.38302	133,176
17	July, 2015 Est. Old	(3,290,005)	0.42292	(1,391,409)
18	July, 2015 Est. New	(2,976,671)	0.37614	(1,119,645)
19	July, 2015 Act. Old	3,223,209	0.42292	1,363,160
20	July, 2015 Act. New	2,916,237	0.37614	1,096,913
21	July - Interruptible Less NSS Act.	1,710	0.30430	520
22	July Act. Prior Period Adjustments		-	(381)
23	Total	<u>5,820,936</u>		<u>2,188,251</u>
24	September, 2015 Est.	5,416,846	0.37614	2,037,492
25	September, 2015 Est. CAP	408,938	0.38302	156,631
26	Total	<u>5,825,784</u>		<u>2,194,124</u>
27	TOTAL	<u><u>369,404,943</u></u>		<u><u>162,674,855</u></u>

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COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

LINE NO.	MONTH	RATE SCHEDULE	NSS GAS COST RECOVERY	
		NSS VOLUMES	RATE	(3=1*2)
		(1)	(2)	S
		THERM	\$/THERM	
1	October, 2014 Est.	35,003	0.40043	14,016
2	September, 2014 Act	24,490	0.39546	9,685
3	September, 2014 Est	<u>(20,996)</u>	0.39546	<u>(8,303)</u>
4		38,497		15,398
5	November, 2014 Est	60,001	0.35192	21,116
6	October, 2014 Act	39,530	0.40043	15,829
7	October, 2014 Est.	<u>(35,003)</u>	0.40043	<u>(14,016)</u>
8		64,528		22,928
9	December, 2014 Est	82,998	0.42346	35,146
10	November, 2014 Act	71,540	0.35192	25,176
11	November, 2014 Est	<u>(60,001)</u>	0.35192	<u>(21,116)</u>
12		94,537		39,207
13	January, 2015 Est	100,004	0.30422	30,423
14	December, 2014 Act.	95,580	0.42346	40,474
15	December, 2014 Est	<u>(82,998)</u>	0.42346	<u>(35,146)</u>
16		112,586		35,751
17	February, 2015 Est	100,001	0.26931	26,931
18	January, 2015 Act	110,980	0.30422	33,762
19	January, 2015 Est.	<u>(100,004)</u>	0.30422	<u>(30,423)</u>
20		110,977		30,270
21	March, 2015 Est	80,000	0.29175	23,340
22	February, 2015 Act	100,000	0.26931	26,931
23	February, 2015 Est	<u>(100,001)</u>	0.26931	<u>(26,931)</u>
24		79,999		23,340
25	April, 2015 Est.	59,994	0.25407	15,243
26	March, 2015 Act	114,460	0.29175	33,394
27	March, 2015 Est.	<u>(80,000)</u>	0.29175	<u>(23,340)</u>
28		94,454		25,296
29	May, 2015 Est	34,999	0.23043	8,065
30	April, 2015 Act	77,140	0.25407	19,599
31	April, 2015 Est	<u>(59,994)</u>	0.25407	<u>(15,243)</u>
32		52,145		12,421
33	June, 2015 Est	25,003	0.27095	6,775
34	May, 2015 Act	55,840	0.23043	12,867
35	May, 2015 Est	<u>(34,999)</u>	0.23043	<u>(8,065)</u>
36		45,844		11,577
37	July, 2015 Est	25,001	0.26647	6,662
38	June, 2015 Act	25,150	0.27095	6,814
39	June, 2015 Est	<u>(25,003)</u>	0.27095	<u>(6,775)</u>
40		25,148		6,702
41	August, 2015 Est	24,997	0.27827	6,956
42	July, 2015 Act	23,130	0.26647	6,163
43	July, 2015 Est.	<u>(25,001)</u>	0.26647	<u>(6,662)</u>
44		23,126		6,457
45	September, 2015 Est.	<u>0</u>	-	<u>0</u>
46		0		0
47	TOTAL	<u>741,841</u>		<u>229,348</u>

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COLUMBIA GAS OF PENNSYLVANIA INC.
DETAILED DEMAND GAS COST RECOVERY
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

LINE NO.	MONTH	VOLUMES SUBJ TO DEMAND	COST OF GAS	DEMAND COST RECOVERY
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	October, 2014 Est Old	4,932,054	0.13886	684,865
2	October, 2014 Est New	4,304,002	0.13167	566,708
3	October Choice - Est Old	1,772,738	0.11153	197,713
4	October Choice - Est New	1,603,905	0.10258	164,529
5	October Est Priority One Transportation Old	196,635	0.13886	27,305
6	October Est Priority One Transportation New	171,595	0.13167	22,594
7	September, 2014 Est	(6,280,037)	0.13886	(872,046)
8	September 2014 Act	6,319,387	0.13886	877,510
9	September Choice - Est	(2,170,966)	0.11153	(242,128)
10	September Choice - Act	2,170,966	0.11153	242,128
11	September Est Priority One Transportation	(302,330)	0.13886	(41,982)
12	September Act Priority One Transportation	239,450	0.13886	33,250
13	Prior Period Adjustment		0.00000	0
14	Total	<u>12,957,399</u>		<u>1,660,446</u>
15	November, 2014 Est New	22,886,775	0.13167	3,013,502
16	November Choice - Est New	8,552,422	0.10258	877,307
17	November Est Priority One Transportation New	737,650	0.13167	97,126
18	October Est Old	(4,932,054)	0.13886	(684,865)
19	October Est New	(4,304,002)	0.13167	(566,708)
20	October Act Old	4,903,864	0.13886	680,951
21	October Act New	4,279,402	0.13167	563,469
22	October Choice - Est Old	(1,772,738)	0.11153	(197,713)
23	October Choice - Est New	(1,603,905)	0.10258	(164,529)
24	October Choice - Act Old	1,772,738	0.11153	197,713
25	October Choice - Act New	1,603,905	0.10258	164,529
26	October Est Priority One Transportation Old	(196,635)	0.13886	(27,305)
27	October Est Priority One Transportation New	(171,595)	0.13167	(22,594)
28	October Act Priority One Transportation Old	174,949	0.13886	24,293
29	October Act Priority One Transportation New	<u>152,671</u>	0.13167	<u>20,102</u>
30	Total	<u>32,083,447</u>		<u>3,975,279</u>
31	December, 2014 Est	50,959,167	0.13167	6,709,794
32	December Choice - Est	18,605,181	0.10258	1,908,519
33	December Est Priority One Transportation	890,860	0.13167	117,300
34	November Est	(22,886,775)	0.13167	(3,013,502)
35	November Act	22,831,025	0.13167	3,006,161
36	November Choice - Est	(8,552,422)	0.10258	(877,307)
37	November Choice - Act	8,552,422	0.10258	877,307
38	November Est Priority One Transportation	(737,650)	0.13167	(97,126)
39	November Act Priority One Transportation	<u>642,990</u>	0.13167	<u>84,662</u>
40	Total	<u>70,304,798</u>		<u>8,715,808</u>
41	January, 2015 Est Old	30,556,782	0.13167	4,023,411
42	January, 2015 Est New	35,298,351	0.13155	4,643,498
43	January Choice - Est Old	11,071,158	0.10258	1,135,679
44	January Choice - Est New	12,737,783	0.10218	1,301,547
45	January Est Priority One Transportation Old	550,397	0.13167	72,471
46	January Est Priority One Transportation New	635,803	0.13155	83,640
47	December 2014 Est	(50,959,167)	0.13167	(6,709,794)
48	December 2014 Act	50,866,527	0.13167	6,697,596
49	December Choice - Est	(18,605,181)	0.10258	(1,908,519)
50	December Choice - Act	18,605,181	0.10258	1,908,519
51	December Est Priority One Transportation	(890,860)	0.13167	(117,300)
52	December Act Priority One Transportation	<u>1,066,020</u>	0.13167	<u>140,363</u>
53	Total	<u>90,932,794</u>		<u>11,271,112</u>

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COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

LINE NO.	MONTH	VOLUMES SUBJ. TO DEMAND COST OF GAS (1) THERM	COST OF GAS (2) \$/THERM	DEMAND COST RECOVERY (3 = 1 x 2) \$
1	February, 2015 Est New	71,897,699	0.13155	9,458,142
2	February Choice - Est New	25,838,760	0.10218	2,640,205
3	February Est Priority One Transportation New	1,319,540	0.13155	173,585
4	January Est Old	(30,556,782)	0.13167	(4,023,411)
5	January Est New	(35,298,351)	0.13155	(4,643,498)
6	January Act. Old	30,516,191	0.13167	4,018,067
7	January Act. New	35,251,462	0.13155	4,637,330
8	January Choice - Est Old	(11,071,158)	0.10258	(1,135,679)
9	January Choice - Est New	(12,737,783)	0.10218	(1,301,547)
10	January Choice - Act Old	11,071,158	0.10258	1,135,679
11	January Choice - Act. New	12,737,783	0.10218	1,301,547
12	January Est. Priority One Transportation Old	(550,397)	0.13167	(72,471)
13	January Est. Priority One Transportation New	(635,803)	0.13155	(83,640)
14	January Act. Priority One Transportation Old	533,800	0.13167	70,285
15	January Act. Priority One Transportation New	616,630	0.13155	81,118
16	Prior Period Adjustments		0.00000	0
17	Total	98,932,749		12,255,712
18	March, 2015 Est	70,063,686	0.13155	9,216,878
19	March Choice - Est	25,316,367	0.10218	2,586,826
20	March Est Priority One Transportation	1,056,080	0.13155	138,927
21	February Est	(71,897,699)	0.13155	(9,458,142)
22	February Act	71,923,499	0.13155	9,461,536
23	February Choice - Est	(25,838,760)	0.10218	(2,640,205)
24	February Choice - Act	25,838,760	0.10218	2,640,205
25	February Est. Priority One Transportation	(1,319,540)	0.13155	(173,585)
26	February Act Priority One Transportation	1,218,940	0.13155	160,352
27	Total	96,361,333		11,932,792
28	April, 2015 Est Old	26,403,569	0.13155	3,473,390
29	April, 2015 Est. New	10,784,556	0.12776	1,377,835
30	April Choice - Est. Old	9,630,914	0.10218	984,087
31	April Choice - Est New	3,895,651	0.09780	380,995
32	April Est. Priority One Transportation Old	507,153	0.13155	66,716
33	April Est. Priority One Transportation New	207,147	0.12776	26,465
34	March Est	(70,063,686)	0.13155	(9,216,878)
35	March Act	70,296,676	0.13155	9,247,528
36	March Choice - Est.	(25,316,367)	0.10218	(2,586,826)
37	March Choice - Act	25,316,367	0.10218	2,586,826
38	March Est Priority One Transportation	(1,056,080)	0.13155	(138,927)
39	March Act Priority One Transportation	1,202,480	0.13155	158,186
	Total	51,808,380		6,359,396
40	May, 2015 Est	15,213,181	0.12776	1,943,636
41	May Choice - Est New	5,633,486	0.09780	550,955
42	May Est Priority One Transportation New	445,010	0.12776	56,854
43	April, 2014 Est. Old	(26,403,569)	0.13155	(3,473,390)
44	April, 2014 Est New	(10,784,556)	0.12776	(1,377,835)
45	April, 2014 Act Old	26,392,883	0.13155	3,471,984
46	April, 2014 Act New	10,780,192	0.12776	1,377,277
47	April Choice - Est Old	(9,630,914)	0.10218	(984,087)
48	April Choice - Est. New	(3,895,651)	0.09780	(380,995)
49	April Choice - Act. Old	9,630,914	0.10218	984,087
50	April Choice - Act New	3,895,651	0.09780	380,995
51	April Est. Priority One Transportation - Old	(507,153)	0.13155	(66,716)
52	April Est. Priority One Transportation - New	(207,147)	0.12776	(26,465)
53	April Act Priority One Transportation - Old	538,358	0.13155	70,821
54	April Act Priority One Transportation - New	219,893	0.12776	28,094
55	Total	21,320,578		2,555,216

Exhibit I-E
Schedule 4
Sheet 4c of 6

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

LINE NO	MONTH	VOLUMES SUBJ.	COST OF	DEMAND
		TO DEMAND	GAS	COST
		COST OF GAS		RECOVERY
		(1)	(2)	(3 = 1 x 2)
		THERM	S/THERM	\$
1	June, 2015 Est.	7,770,216	0.12776	992,723
2	June Choice - Est.	2,795,734	0.09780	273,423
3	June Est Priority One Transportation	357,300	0.12776	45,649
4	May Est.	(15,213,181)	0.12776	(1,943,636)
5	May Act	15,183,511	0.12776	1,939,845
6	May Choice - Est	(5,633,486)	0.09780	(550,955)
7	May Choice - Act	5,633,486	0.09780	550,955
8	May Est. Priority One Transportation	(445,010)	0.12776	(56,854)
9	May Act Priority One Transportation	406,260	0.12776	51,904
	Total	10,854,830		1,303,053
10	July, 2015 Est Old	3,290,005	0.12776	420,331
11	July, 2015 Est New	2,976,671	0.13501	401,880
12	July Choice - Est Old	1,120,154	0.09780	109,551
13	July Choice - Est New	1,038,138	0.10511	109,119
14	July Est Priority One Transportation Old	155,862	0.12776	19,913
15	July Est Priority One Transportation New	141,018	0.13501	19,039
16	June 2015 Est.	(7,770,216)	0.12776	(992,723)
17	June 2015 Act.	7,650,016	0.12776	977,366
18	June Choice - Est	(2,795,734)	0.09780	(273,423)
19	June Choice - Act	2,795,734	0.09780	273,423
20	June Est Priority One Transportation	(357,300)	0.12776	(45,649)
21	June Act Priority One Transportation	257,030	0.12776	32,838
22	Total	8,501,378		1,051,666
23	August, 2015 Est	5,598,756	0.13501	755,888
24	August Choice - Est. New	1,923,314	0.10511	202,160
25	August Est Priority One Transportation New	302,680	0.13501	40,865
26	July 2015 Est Old	(3,290,005)	0.12776	(420,331)
27	July, 2015 Est. New	(2,976,671)	0.13501	(401,880)
28	July 2015 Act Old	3,223,209	0.12776	411,797
29	July 2015 Act New	2,916,237	0.13501	393,721
30	July Choice - Est. Old	(1,120,154)	0.09780	(109,551)
31	July Choice - Est. New	(1,038,138)	0.10511	(109,119)
32	July Choice - Act. Old	1,120,154	0.09780	109,551
33	July Choice - Act. New	1,038,138	0.10511	109,119
34	July Est Priority One Transportation Old	(155,862)	0.12776	(19,913)
35	July Est. Priority One Transportation New	(141,018)	0.13501	(19,039)
36	July Act Priority One Transportation Old	121,469	0.12776	15,519
37	July Act Priority One Transportation New	109,901	0.13501	14,838
38	Total	7,632,010		973,624
39	September, 2015 Est	8,083,991	0.13501	1,091,420
40	Total	8,083,991		1,091,420
41	TOTAL	483,281,674		63,145,523

Exhibit 1-E
Schedule 4
Sheet 5 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF STANDBY DEMAND COST RECOVERY
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

LINE NO	MONTH	STANDBY VOLUMES	STANDBY DEMAND RATE	STANDBY GAS DEMAND RECOVERIES
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	October, 2014 Est.	0		0
2	September, 2014 Act.	54,300	0.74405	40,402
3	September, 2014 Est.	0	-	0
4		<u>54,300</u>		<u>40,402</u>
5	November, 2014 Est.	0	-	0
6	October, 2014 Act.	53,000	0.76533	40,562
7	October, 2014 Est.	0	-	0
8		<u>53,000</u>		<u>40,562</u>
9	December, 2014 Est.	0	-	0
10	November, 2014 Act.	53,000	0.76533	40,562
11	November, 2014 Est.	0	-	0
12		<u>53,000</u>		<u>40,562</u>
13	January, 2015 Est.	0	-	0
14	December, 2014 Act.	53,000	0.76533	40,562
15	December, 2014 Est.	0	-	0
16		<u>53,000</u>		<u>40,562</u>
17	February, 2015 Est.	0	-	0
18	January, 2015 Act.	52,710	0.76539	40,344
19	January, 2015 Est.	0	-	0
20		<u>52,710</u>		<u>40,344</u>
21	March, 2015 Est.	0	-	0
22	February, 2015 Act.	62,880	0.76539	48,128
23	February, 2015 Est.	0	-	0
24		<u>62,880</u>		<u>48,128</u>
25	April, 2015	0	-	0
26	March, 2015 Act.	61,830	0.76539	47,324
27	March, 2015 Est.	0	-	0
28		<u>61,830</u>		<u>47,324</u>
29	May, 2015	0	-	0
30	April, 2015 Act.	61,830	0.76661	47,400
31	April, 2015 Est.	0	-	0
32		<u>61,830</u>		<u>47,400</u>
33	June, 2015	0	-	0
34	May, 2015 Act.	61,830	0.76661	47,400
35	May, 2015 Est.	0	-	0
36		<u>61,830</u>		<u>47,400</u>
37	July, 2015	0	-	0
38	June, 2015 Act.	66,150	0.76661	50,711
39	June, 2015 Est.	0	-	0
40		<u>66,150</u>		<u>50,711</u>
41	August, 2015	0	-	0
42	July, 2015 Act.	66,700	0.74843	49,920
43	July, 2015 Est.	0	-	0
44		<u>66,700</u>		<u>49,920</u>
45	September, 2015	0	-	0
46	August, 2015 Act.	66,700	0.74843	49,920
47	August, 2015 Est.	0	-	0
48		<u>66,700</u>		<u>49,920</u>
49	TOTAL	<u>713,930</u>		<u>543,235</u>

COLUMBIA GAS OF OF PENNSYLVANIA, INC.
DETAIL OF NSS BANKING & BALANCING AND CAPACITY RELEASE REVENUE
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

LINE NO	DESCRIPTION	NSS-BANKING & BALANCING			NSS-CAPACITY RELEASE		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1 x 2)	(4)	(5)	(6=4 x 5)
		THERM	S/THERM	\$	THERM	S/THERM	\$
1	October, 2014 Est	35,003	0.00697	244	35,003	0.02112	739
2	September, 2014 Act	24,490	0.00697	171	24,490	0.02150	527
3	September, 2014 Est.	<u>(20,996)</u>	0.00697	<u>(146)</u>	<u>(20,996)</u>	0.02150	<u>(451)</u>
4		38,497		268	38,497		814
5	November, 2014 Est.	60,001	0.00697	418	60,001	0.01224	734
6	October, 2014 Act	39,530	0.00697	276	39,530	0.02112	835
7	October, 2014 Est.	<u>(35,003)</u>	0.00697	<u>(244)</u>	<u>(35,003)</u>	0.02112	<u>(739)</u>
8		64,528		450	64,528		830
9	December, 2014 Est	82,998	0.00697	579	82,998	0.01825	1,515
10	November, 2014 Act.	71,540	0.00697	499	71,540	0.01224	876
11	November, 2014 Est	<u>(60,001)</u>	0.00697	<u>(418)</u>	<u>(60,001)</u>	0.01224	<u>(734)</u>
12		94,537		659	94,537		1,656
13	January, 2015 Est.	100,004	0.00697	697	100,004	0.01570	1,570
14	December, 2014 Act	95,580	0.00697	666	95,580	0.01825	1,744
15	December, 2014 Est.	<u>(82,998)</u>	0.00697	<u>(579)</u>	<u>(82,998)</u>	0.01825	<u>(1,515)</u>
16		112,586		785	112,586		1,800
17	February, 2015 Est	100,001	0.00697	697	100,001	0.01471	1,471
18	January, 2015 Act	110,980	0.00697	774	110,980	0.01570	1,742
19	January, 2015 Est	<u>(100,004)</u>	0.00697	<u>(697)</u>	<u>(100,004)</u>	0.01570	<u>(1,570)</u>
20		110,977		774	110,977		1,643
21	March, 2015 Est	80,000	0.00697	558	80,000	0.02097	1,678
22	February, 2015 Act.	100,000	0.00697	697	100,000	0.01471	1,471
23	February, 2015 Est.	<u>(100,001)</u>	0.00697	<u>(697)</u>	<u>(100,001)</u>	0.01471	<u>(1,471)</u>
24		79,999		558	79,999		1,678
25	April, 2015 Est	59,994	0.00226	136	59,994	0.01021	613
26	March, 2015 Act	114,460	0.00226	259	114,460	0.02097	2,400
27	March, 2015 Est	<u>(80,000)</u>	0.00697	<u>(558)</u>	<u>(80,000)</u>	0.02097	<u>(1,678)</u>
28		94,454		(163)	94,454		1,336
29	May, 2015 Est	34,999	0.00226	79	34,999	0.00093	33
30	April, 2015 Act	77,140	0.00226	174	77,140	0.01021	788
31	April, 2015 Est	<u>(59,994)</u>	0.00226	<u>(136)</u>	<u>(59,994)</u>	0.01021	<u>(613)</u>
32		52,145		118	52,145		208
33	June, 2015 Est	25,003	0.00226	57	25,003	0.00093	23
34	May, 2015 Act	55,840	0.00226	126	55,840	0.00093	52
35	May, 2015 Est	<u>(34,999)</u>	0.00226	<u>(79)</u>	<u>(34,999)</u>	0.00093	<u>(33)</u>
36		45,844		104	45,844		42
37	July, 2015 Est	25,001	0.00226	57	25,001	0.00093	23
38	June, 2015 Act	25,150	0.00226	57	25,150	0.00093	23
39	June, 2015 Est	<u>(25,003)</u>	0.00226	<u>(57)</u>	<u>(25,003)</u>	0.00093	<u>(23)</u>
40		25,148		57	25,148		23
41	August, 2015 Est	24,997	0.00226	56	24,997	0.00093	23
42	July, 2015 Act.	23,130	0.00226	52	23,130	0.00093	22
43	July, 2015 Est	<u>(25,001)</u>	0.00226	<u>(57)</u>	<u>(25,001)</u>	0.00093	<u>(23)</u>
44		23,126		52	23,126		21
45	September 2015 Est	0	0.00000	0	0	0.00000	0
46		0		0	0		0
47	TOTAL.	<u>741,841</u>		<u>3,661</u>	<u>741,841</u>		<u>10,051</u>

Exhibit 1-E
Schedule 5
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMMODITY REFUNDS RECEIVED
FROM VARIOUS SUPPLIERS

Line No.	Month	Refund (1) \$	Number of Months (2)		Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	September, 2014	0	19	/ 12	6.00%	0	0
2	October	0	18	/ 12	6.00%	0	0
3	November	0	17	/ 12	6.00%	0	0
4	December	0	16	/ 12	6.00%	0	0
5	January, 2015	0	15	/ 12	6.00%	0	0
6	February	0	14	/ 12	6.00%	0	0
7	March	0	13	/ 12	6.00%	0	0
8	April	0	12	/ 12	6.00%	0	0
9	May	0	11	/ 12	6.00%	0	0
10	June	0	10	/ 12	6.00%	0	0
11	July	0	9	/ 12	6.00%	0	0
12	August	0	8	/ 12	6.00%	0	0
13	September	<u>0</u>	7	/ 12	6.00%	<u>0</u>	<u>0</u>
14	TOTAL	<u><u>0</u></u>				<u><u>0</u></u>	<u><u>0</u></u>

Witness: N. M. Paloney

Exhibit 1-E
Schedule 5
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEMAND REFUNDS RECEIVED
FROM VARIOUS SUPPLIERS

Line No.	Month	Refund (1) \$	Number of Months (2)	Rate (3) %	Amount of Interest (4 = 1 x 2 x 3) \$	Total (5 = 1 + 4) \$
1	September, 2014	0	19 / 12	6.00%	0	0
2	October	0	18 / 12	6.00%	0	0
3	November	0	17 / 12	6.00%	0	0
4	December	0	16 / 12	6.00%	0	0
5	January, 2015	0	15 / 12	6.00%	0	0
6	February	0	14 / 12	6.00%	0	0
7	March	0	13 / 12	6.00%	0	0
8	April	0	12 / 12	6.00%	0	0
9	May	0	11 / 12	6.00%	0	0
10	June	0	10 / 12	6.00%	0	0
11	July	0	9 / 12	6.00%	0	0
12	August	0	8 / 12	6.00%	0	0
13	September	<u>0</u>	7 / 12	6.00%	<u>0</u>	<u>0</u>
14	TOTAL	<u><u>0</u></u>			<u><u>0</u></u>	<u><u>0</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPUTATION OF CHANGE IN RATE PURSUANT TO SECTION 1307(f)
APPLICATION PERIOD: OCTOBER, 2015 THROUGH SEPTEMBER, 2016

Line No.	Description	Amount	Change in Rate	Effective 1-1-16
		(1)	(2=3-1)	(3)
1	<u>Purchased Gas Commodity Cost</u>	\$		
2	Commodity Cost of Gas (Exhibit 1-B, Schedule 1)	107,704,715		
3	Projected tariff sales for the twelve billing periods of			
4	October, 2015 through September, 2016	344,628,945 Therms		
5	PGCC (Line 2/Line 4)	0 31252	(0 03898)	0.27354
6	<u>Commodity (Over)/Under Collection</u>			
7	Commodity E-Factor			
8	(Exhibit No. 1-E)	(24,552,807)	921.053	(23,631.754)
9	Projected sales for the twelve billing periods of			
10	October, 2015 through September, 2016	346,961.450 Therms		346,961.450
11	Commodity E-Factor (Line 8/ Line 10)	(0.07077)	0 00266	(0.06811)
12	<u>Purchased Gas Demand Cost</u>			
13	Demand cost of gas (Exhibit 1-B, Schedule 1)	62,602,665		
14	Less: Purchased Gas Demand recovered under Rate SS			
15	(Exhibit 1-A, Schedule 2, Sheet 2)	604,182		
16	Less: Purchased Gas Demand Cost allocated to Rates LTS, STS,			
17	SGS-TS and MLS (Exh 1-A, Sch 2, Page 3)	0		
18	Subtotal (Line 13 - Line 15 - Line 17)	61,998.483		
19	Projected sales for the twelve billing periods of			
20	October, 2015 through September, 2016 1_ /	475,918,191 Therms		
21	PGDC Rate prior to Capacity Release Credit (Line 18 / Line 20)	0 13027	0.00054	0 13081
22	Off System Sales and Capacity Release Credit	(0 01208)	0 00000	(0 01208)
23	PGDC Rate	0 11819	0.00054	0 11873
24	<u>Demand (Over) Under Collection</u>			
25	Demand E- Factor			
26	(Exhibit No. 1-E)	(6,509.238)	(259.942)	(6,769.180)
27	Projected sales for the twelve billing periods of			
28	October, 2015 through September, 2016 1_ /	475,918.191 Therms		475,918.191
29	Demand E-Factor (Line 26 - Line 28)	(0.01368)	(0 00054)	(0 01422)
30	<u>Total Purchased Gas Cost</u>			
31	PGCC Rate (Line 5)	0 31252	(0 03898)	0 27354
32	PGDC Rate (Line 23)	0.11819	0 00054	0 11873
33	PGC Rate	0 43071	(0 03844)	0.39227
34	Currently effective PGC	0.49565		0 43071
35	Increase (Decrease) in PGC	(0 06494)		(0 03844)
36	<u>Net (Over) Under Collection</u>			
37	Commodity E-Factor (Line 11)	(0 07077)	0 00266	(0 06811)
38	Demand E-Factor (Line 29)	(0.01368)	(0 00054)	(0 01422)
39	E-Factor	(0.08445)	0 00212	(0.08233)
40	Currently effective E-Factor	(0.02775)		(0.08445)
41	Increase (Decrease) in E-Factor	(0.05670)		0 00212
42	PGC Rate	0 43071	(0.03844)	0.39227
43	E-Factor	(0 08445)	0.00212	(0 08233)
44	Total Rate	0.34626	(0.03632)	0.30994
45	Currently effective Rate	0.46790		0.34626
46	Increase (Decrease) in Rate	(0.12164)		(0.03632)

1_ / Includes 131,289,246 Therm Transportation Quantities for the Company's Choice Program

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT
INCREMENTAL CHANGE EFFECTIVE JANUARY 1, 2016

	Projected Over/(Under) Collection	Actual Over/(Under) Collection	Difference	Projected Sales	Change In Rate
	(1)	(2)	(3)	(4)	(5=3/4)
	\$	\$	\$	(Therms)	(\$/Therm)
<u>C-FACTOR</u>					
<u>Commodity Cost of Gas</u>					
1	October, 2015	(1,291,519)	(2,625,974)		
2	November, 2015	<u>(4,402,601)</u>	<u>(993,833)</u>		
3	Change in PGCC -- January 1	(5,694,120)	(3,619,807)	(2,074,313)	344,628,945 (0.00602)
4	December, 2015	0	0	0	
5	January, 2016	0	0	0	
6	February, 2016	<u>0</u>	<u>0</u>	<u>0</u>	
7	Change in PGCC -- April 1	0	0	0	344,628,945 0.00000
8	March, 2016	0	0	0	
9	April, 2016	0	0	0	
10	May, 2016	<u>0</u>	<u>0</u>	<u>0</u>	
11	Change in PGCC -- July 1	0	0	0	344,628,945 0.00000
<u>Demand Cost of Gas</u>					
12	October, 2015	(4,170,076)	(3,919,055)	(251,021)	
13	November, 2015	<u>(1,667,426)</u>	<u>(2,367,699)</u>	<u>700,273</u>	
14	Change in PGDC -- January 1	(5,837,501)	(6,286,754)	449,253	475,918,191 0.00094
15	December, 2015	0	0	0	
16	January, 2016	0	0	0	
17	February, 2016	<u>0</u>	<u>0</u>	<u>0</u>	
18	Change in PGDC -- April 1	0	0	0	475,918,191 0.00000
19	March, 2016	0	0	0	
20	April, 2016	0	0	0	
21	May, 2016	<u>0</u>	<u>0</u>	<u>0</u>	
22	Change in PGDC -- July 1	0	0	0	475,918,191 0.00000
<u>E-FACTOR</u>					
23	Commodity E Factor	24,552,807	23,631,754	921,053	346,961,450 0.00266
24	Demand E Factor	6,509,238	6,769,180	(259,942)	475,918,191 (0.00054)
25	Change in PGCC (line 3 + line 7 + line 11 + line 23)				(0.00336)
26	Change in PGDC (line 14 + line 18 + line 22 + line 24)				0.00040

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT - COMMODITY
INCREMENTAL CHANGE EFFECTIVE JANUARY 1, 2016

	Original Projected Exhibit 1-B Schedule 1	Updated for 1/1/16 Exhibit 1-B Schedule 1	Difference Included in 1/1/16 GCR	Updated for 4/1/16 Exhibit 1-B Schedule 1	Difference Included in 4/1/16 GCR	Updated for 7/1/16 Exhibit 1-B Schedule 1	Difference Included in 7/1/16 GCR
	(1)	(2)	(3=2-1)	(4)	(5=4-2)	(6)	(7=6-4)
	\$	\$	\$	\$	\$	\$	\$
<u>C-FACTOR</u>							
<u>Commodity Cost of Gas</u>							
1 December, 2015	19,177,272	19,177,272	0				
2 January, 2016	23,403,029	20,454,854	(2,948,175)				
3 February	21,155,448	19,112,792	(2,042,656)				
4 March	15,767,428	14,948,955	(818,473)				
5 April	6,321,180	4,628,910	(1,692,270)				
6 May	2,603,248	2,001,018	(602,230)				
7 June	932,984	743,840	(189,144)				
8 July	839,932	662,055	(177,877)				
9 August	841,957	739,335	(102,622)				
10 September	<u>1,132,150</u>	<u>969,097</u>	<u>(163,053)</u>				
11 Total	92,174,627	83,438,128	(8,736,499)				
12 Projected Sales			265,027,097				
13 Change in PGCC Rate per Therm			(0.03296)				

COLUMBIA GAS OF PENNSYLVANIA, INC.
QUARTERLY PURCHASED GAS ADJUSTMENT
INCREMENTAL CHANGE EFFECTIVE JANUARY 1, 2016

	Projected Over/(Under) Collection	Actual Over/(Under) Collection	Difference	Projected Sales	Change In Rate
	(1)	(2)	(3)	(4)	(5=3/4)
	\$	\$	\$	(Therms)	(\$/Therm)
C-FACTOR					
<u>Commodity Cost of Gas</u>					
1	October , 2015	(1,291,519)	(2,625,974)		
2	November, 2015	<u>(4,402,601)</u>	<u>(993,833)</u>		
3	Change in PGCC -- January 1	(5,694,120)	(3,619,807)	(2,074,313)	344,628,945 (0.00602)
4	December, 2015	0	0	0	
5	January, 2016	0	0	0	
6	February, 2016	<u>0</u>	<u>0</u>	<u>0</u>	
7	Change in PGCC -- April 1	0	0	0	344,628,945 0.00000
8	March, 2016	0	0	0	
9	April, 2016	0	0	0	
10	May, 2016	<u>0</u>	<u>0</u>	<u>0</u>	
11	Change in PGCC -- July 1	0	0	0	344,628,945 0.00000
<u>Demand Cost of Gas</u>					
12	October . 2015	(4,170,076)	(3,919,055)	(251,021)	
13	November, 2015	<u>(1,667,426)</u>	<u>(2,367,699)</u>	<u>700,273</u>	
14	Change in PGDC -- January 1	(5,837,501)	(6,286,754)	449,253	475,918,191 0.00094
15	December. 2015	0	0	0	
16	January, 2016	0	0	0	
17	February, 2016	<u>0</u>	<u>0</u>	<u>0</u>	
18	Change in PGDC -- April 1	0	0	0	475,918,191 0.00000
19	March, 2016	0	0	0	
20	Aprnl, 2016	0	0	0	
21	May, 2016	<u>0</u>	<u>0</u>	<u>0</u>	
22	Change in PGDC -- July 1	0	0	0	475,918,191 0.00000
E-FACTOR					
23	Commodity E Factor	24,552,807	23,631,754	921,053	346,961,450 0.00266
24	Demand E Factor	6,509,238	6,769,180	(259,942)	475,918,191 (0.00054)
25	Change in PGCC (line 3 + line 7 + line 11 + line 23)				(0.00336)
26	Change in PGDC (line 14 + line 18 + line 22 + lne 24)				0.00040

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACTUAL OVER/(UNDER)COLLECTION FOR THE PERIOD
OCTOBER, 2015 THROUGH SEPTEMBER, 2016

Line No.	Commodity			Demand			
	Actual Recoveries (1) \$	Actual Gas Costs (2) \$	Over/ (Under)Collection (3=1-2) \$	Actual Recoveries (4) \$	Actual Gas Costs (5) \$	Over/ (Under)Collection (6=4-5) \$	
Actuals through November 2015							
1	October, 2015	3,306,739	5,932,713	(2,625,974)	1,608,216	5,527,271	(3,919,055)
2	November	6,323,506	7,317,339	(993,833)	3,219,052	5,586,751	(2,367,699)
3	December			0			0
4	January, 2016			0			0
5	February			0			0
6	March			0			0
7	April			0			0
8	May			0			0
9	June			0			0
10	July			0			0
11	August			0			0
12	September			0			0
13	Total	9,630,245	13,250,052	(3,619,807)	4,827,268	11,114,022	(6,286,754)

Exhibit 1-A
Schedule 1
Sheet 6 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
PURCHASED GAS COST RECOVERED UNDER RATES SS
AND COMPUTATION OF DAILY PURCHASED GAS DEMAND
APPLICATION PERIOD: OCTOBER, 2015 THROUGH SEPTEMBER, 2016

<u>Line No.</u>	<u>Description</u>	<u>Detail</u> (1)	<u>Total</u> (2)
1	Total estimated demand charges for the period		
2	October, 2015 through September, 2016	62,457,477	
3	Estimated Demand Quantity (Therms) 1_ /	82,934,160	
4	Daily purchased gas demand rate (Line 2 / line 3)	<u>\$0.75310</u> per Therm	
5	Daily purchased gas demand (Therms)	800,400 Therms	
6	Daily purchased gas demand rate per Therm	<u>\$0.75310</u>	
7	Total rate SS Daily Demand Cost to be		
8	Recovered (Line 5 x Line 6)		<u>\$602,781</u>
9	Total Rate SS Daily Demand Cost to be		
10	Recovered (Effective October 1, 2015)		<u>\$604,182</u>
11	Difference (Line 8 minus Line 10)		(\$1,401)
12	Projected Sales for the Period October 2014 through September 2015		\$475,918,191
13	Rate Differential		\$ -

1_ / Monthly Demand Billing Determinants x 12

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT PGCC AND PGDC RATES
OCTOBER, 2015 THROUGH SEPTEMBER, 2016

Line No.	Month	Sales Subject To PGCC (1) Therms	PGCC Rate 1 / (2) \$/Therm	PGCC Revenue (3=1x2) \$	Sales Subject To PGDC (4) Therms	PGDC Rate 1 / (5) \$/Therm	PGDC Revenue (6=4x5) \$	Purchased Gas Cost Revenue (7=3+6) \$
1	October - 2015	8,585,485	0.31252	2,683,136	12,615,965	0.13027	1,643,482	4,326,618
2	November	22,887,597	0.31252	7,152,832	32,273,653	0.13027	4,204,289	11,357,121
3	December	48,128,766	0.31252	15,041,202	65,982,344	0.13027	8,595,520	23,636,722
4	January - 2016	65,571,273	0.29303	19,214,350	89,382,868	0.13054	11,668,040	30,882,390
5	February	65,480,932	0.27354	17,911,654	89,159,046	0.13081	11,662,895	29,574,549
6	March	56,902,270	0.27354	15,565,047	77,429,688	0.13081	10,128,577	25,693,624
7	April	35,156,355	0.27354	9,616,669	48,501,272	0.13081	6,344,451	15,961,120
8	May	16,739,634	0.27354	4,578,959	23,703,039	0.13081	3,100,595	7,679,554
9	June	8,867,974	0.27354	2,425,746	12,712,455	0.13081	1,662,916	4,088,662
10	July	5,718,059	0.27354	1,564,118	8,327,457	0.13081	1,089,315	2,653,433
11	August	5,097,869	0.27354	1,394,471	7,654,204	0.13081	1,001,246	2,395,717
12	September	<u>5,492,731</u>	0.27354	<u>1,502,482</u>	<u>8,176,200</u>	0.13081	<u>1,069,529</u>	<u>2,572,011</u>
13	Total	344,628,945		98,650,666	475,918,191		62,170,855	160,821,521

1_/ Excludes refunds and experienced over/undercollections

Exhibit 1-A
Schedule 2
Sheet 2 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT STANDBY RATE
OCTOBER, 2015 THROUGH SEPTEMBER, 2016

<u>Line No.</u>	<u>Month</u>	<u>Daily Purchased Gas Demand Quantity</u> (1) Therms	<u>Daily Gas Demand Rate</u> (2) \$/Therm	<u>Daily Purchased Gas Demand Revenue</u> (3=1x2) \$
1	October - 2015	66,700	0.75485	50,348
2	November	66,700	0.75485	50,348
3	December	66,700	0.75485	50,348
4	January - 2016	66,700	0.75310	50,232
5	February	66,700	0.75310	50,232
6	March	66,700	0.75310	50,232
7	April	66,700	0.75310	50,232
8	May	66,700	0.75310	50,232
9	June	66,700	0.75310	50,232
10	July	66,700	0.75310	50,232
11	August	66,700	0.75310	50,232
12	September	<u>66,700</u>	0.75310	<u>50,232</u>
13	Total	800,400		603,131

Exhibit 1-A
Schedule 2
Sheet 3 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED SALES QUANTITIES AND REVENUES FOR THE PERIOD
SALES AT BANKING AND BALANCING RATES
OCTOBER, 2015 THROUGH SEPTEMBER, 2016

Line No.	Month	Lg. Quantity GDS			Sm. Quantity GDS			Total Trans.
		Deliveries (1) Therms	Rate (2) \$/Therm	Revenue (3=1x2) \$	Deliveries (4) Therms	Rate (5) \$/Therm	Revenue (6=4x5) \$	Revenue (7=3+6) \$
1	October 2015	0	0.00226	0	0	0.00697	0	0
2	November	0	0.00226	0	0	0.00697	0	0
3	December	0	0.00226	0	0	0.00697	0	0
4	January 2016	0	0.00226	0	0	0.00697	0	0
5	February	0	0.00226	0	0	0.00697	0	0
6	March	0	0.00226	0	0	0.00697	0	0
7	April	0	0.00226	0	0	0.00697	0	0
8	May	0	0.00226	0	0	0.00697	0	0
9	June	0	0.00226	0	0	0.00697	0	0
10	July	0	0.00226	0	0	0.00697	0	0
11	August	0	0.00226	0	0	0.00697	0	0
12	September	<u>0</u>	<u>0.00226</u>	<u>0</u>	<u>0</u>	<u>0.00697</u>	<u>0</u>	<u>0</u>
13	Total	0		0	0		0	0

Exhibit 1-A
Schedule 2
Sheet 4 of 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
SUMMARY OF PROJECTED TOTAL OVER/UNDERCOLLECTION
FOR THE 2015 1307(f) PERIOD
OCTOBER, 2015 THROUGH SEPTEMBER, 2016

Line No.	Month	Commodity Recoveries PGCC Revenue	Total Commodity Cost of Gas 1 /	Commodity Over/ Undercollection	Demand Recoveries PGDC Revenue	Total Demand Cost of Gas 1 /	Demand Over/ Undercollection	Total Over/ Undercollection
		(1)	(2)	(3=1-2)	(4)	(5)	(6=4-5)	(7=3+6)
		\$	\$	\$	\$	\$	\$	\$
1	October 2015	2,683,136	3,974,655	(1,291,519)	1,693,830	5,863,906	(4,170,076)	(5,461,595)
2	November	7,152,832	11,555,433	(4,402,601)	4,254,637	5,922,063	(1,667,426)	(6,070,027)
3	December	15,041,202	19,177,272	(4,136,070)	8,645,868	5,971,403	2,674,465	(1,461,605)
4	January 2016	19,214,350	20,454,854	(1,240,504)	11,718,272	5,949,833	5,768,439	4,527,935
5	February	17,911,654	19,112,792	(1,201,138)	11,713,127	5,949,833	5,763,294	4,562,155
6	March	15,565,047	14,948,955	616,092	10,178,809	5,949,833	4,228,976	4,845,068
7	April	9,616,669	4,628,910	4,987,759	6,394,683	4,475,101	1,919,582	6,907,341
8	May	4,578,959	2,001,018	2,577,941	3,150,827	4,475,101	(1,324,274)	1,253,666
9	June	2,425,746	743,840	1,681,906	1,713,148	4,475,101	(2,761,953)	(1,080,047)
10	July	1,564,118	662,055	902,063	1,139,547	4,475,101	(3,335,554)	(2,433,491)
11	August	1,394,471	739,335	655,136	1,051,478	4,475,101	(3,423,623)	(2,768,487)
12	September	1,502,482	969,097	533,385	1,119,761	4,475,101	(3,355,340)	(2,821,955)
13	Total	98,650,666	98,968,216	(317,551)	62,773,986	62,457,477	316,509	(1,041)

1_/ Refer to Exhibit 1-B, Schedule No. 1.

Columbia Gas of Pennsylvania, Inc.
Capacity Assignment Factor
Assignment of FT Only

Purchased Gas Demand Charge (PGDC) Paid By the CHOICE Customer
Rates Based on Projected Costs For 12 Months Ending September, 2016

\$62,602,665	1. Projected Demand Costs Oct. 2015 through Sept. 2016 (Exh. 1-B, Sch. 1 from Oct. 2015 PGC)
(604,182)	1a. Less Purchased Gas Demand Costs Recovered Under Rate SS (Exhibit 1-A, Schedule 1, Sheet 2)
0	1b. Less Purchased Gas Demand Allocated to Rates LTS, STS, SGS-TS, and MLS
(6,769,180)	1c. Expended Demand Net Over Collection (Exhibit No 1-E)
<u>\$55,229,303</u>	2. Total Adjusted Demand Costs per 1307(f) Filing (1) + (1a) + (1b) + (1c)
\$125.74 per Dth	3. Unit FT Demand Charge Per Dth of Gulf/TCO capacity the marketer would pay Gulf and TCO (Exhibit 1-A, Schedule 3, Sheet 2)
47,592 MMDth	4. Projected Sales & Choice Requirements for 12 billing periods of October, 2015 through September, 2016
47,925 MMDth	5. Projected Sales & Choice Requirements 12 months ended September 2016, including Unaccounted For @ 0.7%
21,755 MMDth	6. Annual Injections and Withdrawals, Normal Weather
1 Dth	7a. Quantity Delivered to the Customer
<u>0.7%</u>	7b. Unaccounted-for & Co. Use Factor from Volume Balancing System
1.0070 Dth	7c. Quantity Delivered to the City Gate (7a)/(1-7b)
\$1.1605 per Dth	8. Unit Demand Charge (2) / (4)
\$0.0094	9a. Quarterly Purchased Gas Demand Adjustment (Jan. 1, 2016 Filing, Schedule 1, Sheet 2)
<u>(\$0.0040)</u>	9b. Quarterly Purchased Gas Demand Adjustment (Jan. 1, 2016 Filing, Schedule 1, Sheet 4)
\$1.1659	10. Net Unit Demand Charge (8) + (9a) + (9b)
(\$0.1208) per Dth	11. OSS and Capacity Release Credit
0.0028 Dth	12. Average Daily FT Delivery: (7c) / 365 days
\$0.3521 per Dth	13. Annual Demand Charge for the Assigned FT Capacity payable to the pipeline(s): (3) X (12)
\$0.8138 per Dth	14. Annual Demand Charge for other capacity that CPA retains (10) - (13)
0.4571 Dth	15. Quantity Injected and Withdrawn to Deliver 1 Dth to the Customer: (6) / (4)
\$0.0070	16a. Injection Charge @ \$0.0153 Dth
\$0.0013	16b. FSS Shrinkage @ 0.13 percent for gas at \$2.1726/Dth
\$0.0070	16c. Withdrawal Charge @ \$0.0153/Dth
\$0.0088	16d. SST Commodity Charge @ \$0.0192/Dth
<u>\$0.0187</u>	16e. SST retention @ 1.885% for gas at \$2.1726/Dth
<u>\$0.0428</u> per Dth	16f. Total Annual Variable Storage Costs
\$0.3521 per Dth	17. Credit to Purchased Gas Demand Charge for the CHOICE Customer:
<u>(\$0.0428)</u> per Dth	17a. For Demand Cost Paid to Pipelines: = (13)
<u>\$0.3093</u> per Dth	17b. Less Storage Costs. = (16f)
<u>\$0.3093</u> per Dth	17c. Net Credit: (17a) + (17b)
<u>\$0.03093</u> per Therm	17d. Per Therm: (17c)/10 - Capacity Assignment Factor
<u>\$0.7358</u> per Dth	18. Purchased Gas Demand Charge Paid By the CHOICE Customer: (10)+(11) - (17c)
<u>\$0.07358</u> per Therm	17. Per Therm: (18)/10

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
For the Period October 2015 Through September 2016

Line No	Description	2015			2016									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
1	Total Quantity													
2	DTH	1,532,000	3,780,000	6,266,000	7,505,000	6,830,000	5,083,000	2,290,000	901,000	295,000	267,000	231,000	341,000	35,321,000
3	Total Demand Costs	5,863,906	5,922,063	5,971,403	5,949,833	5,949,833	5,949,833	4,475,101	4,475,101	4,475,101	4,475,101	4,475,101	4,475,101	62,457,477
4	Total Commodity Costs	3,974,655	11,555,433	19,177,272	20,454,854	19,112,792	14,948,955	4,628,910	2,001,018	743,840	662,055	739,335	969,097	98,968,216
5	Total Estimated Gas Costs (Line 5 = Line 3 + Line 4)	9,838,561	17,477,496	25,148,675	26,404,687	25,062,625	20,898,788	9,104,011	6,476,119	5,218,941	5,137,156	5,214,436	5,444,198	161,425,693

COLUMBIA GAS OF PENNSYLVANIA, INC

Summary of Total Estimated Purchased Gas Costs
Commodity Costs

Line No	Description	2015			2016									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Term	2,219,122	1,897,682	6,345,375	2,434,560	2,481,320	1,243,651	1,460,702	1,842,172	1,956,029	2,077,534	2,097,812	1,968,098	28,024,057
2	Spot	4,299,862	810,811	1,804,594	2,327,929	1,637,658	793,807	7,310,117	6,518,888	5,133,588	5,065,924	5,058,018	5,261,707	46,022,903
3	Local	55,286	53,655	59,224	36,784	34,720	39,600	39,081	42,438	41,769	45,034	45,694	43,785	537,070
4	Propane	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Storage	(2,599,615)	8,793,285	10,968,079	15,655,581	14,959,094	12,871,897	(4,180,990)	(6,402,480)	(6,387,546)	(6,526,437)	(6,462,189)	(6,304,493)	24,384,186
6	Financial Hedges	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Less LT-FTS Contract Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total Commodity Cost	3,974,655	11,555,433	19,177,272	20,454,854	19,112,792	14,948,955	4,628,910	2,001,018	743,840	662,055	739,335	969,097	98,968,216

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Costs
Commodity Quantities

Line No	Description	2015			2016									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
	<u>Term</u>													
1	Total-DTH	783,000	670,000	2,142,000	1,431,000	1,373,000	673,000	676,000	796,000	815,000	848,000	848,000	798,000	11,853,000
	<u>Spot</u>													
2	Total-DTH	1,797,000	290,000	666,000	1,317,000	891,000	399,000	3,818,000	3,275,000	2,514,000	2,412,000	2,377,000	2,463,000	22,219,000
	<u>Local</u>													
3	Total-DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
	<u>Propane</u>													
4	Total-DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Storage</u>													
5	Total-DTH	(1,070,000)	2,799,000	3,436,000	4,735,000	4,546,000	3,989,000	(2,225,000)	(3,192,000)	(3,055,000)	(3,015,000)	(3,016,000)	(2,941,000)	991,000
	<u>Total - All Sources</u>													
6	Total-DTH	<u>1,532,000</u>	<u>3,780,000</u>	<u>6,266,000</u>	<u>7,505,000</u>	<u>6,830,000</u>	<u>5,083,000</u>	<u>2,290,000</u>	<u>901,000</u>	<u>295,000</u>	<u>267,000</u>	<u>231,000</u>	<u>341,000</u>	<u>35,321,000</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Demand Costs
Columbia Gas Transmission Corporation

Line No	Description	2015			2016									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Columbia Gas Transmission</u>														
<u>FTS</u>														
1	Billing Determinant-Dth	132,588	132,588	132,588	132,588	132,588	132,588	132,588	132,588	132,588	132,588	132,588	132,588	132,588
2	Less Capacity Release (1)	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215	5,215
3	Net Billing Determinant - Dth	127,373	127,373	127,373	127,373	127,373	127,373	127,373	127,373	127,373	127,373	127,373	127,373	127,373
4	Demand Rate	6.1310	6.1310	6.1310	6.0950	6.0950	6.0950	6.0950	6.0950	6.0950	6.0950	6.0950	6.0950	6.0950
5	Demand Cost	780,924	780,924	780,924	776,338	776,338	776,338	776,338	776,338	776,338	776,338	776,338	776,338	9,329,814
<u>FSS-Reservation</u>														
6	Billing Determinant-Dth	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876	456,876
7	Demand Rate	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010	1.5010
8	Demand Cost	685,771	685,771	685,771	685,771	685,771	685,771	685,771	685,771	685,771	685,771	685,771	685,771	8,229,252
<u>FSS-Capacity</u>														
9	Total-DTH	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126	25,341,126
10	Demand Rate	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288	0.0288
11	Demand Cost	729,824	729,824	729,824	729,824	729,824	729,824	729,824	729,824	729,824	729,824	729,824	729,824	8,757,888
<u>SST</u>														
12	Billing Determinant-Dth	456,876	456,876	456,876	456,876	456,876	456,876	228,438	228,438	228,438	228,438	228,438	228,438	228,438
13	Demand Rate	5.9610	5.9610	5.9610	5.9250	5.9250	5.9250	5.9250	5.9250	5.9250	5.9250	5.9250	5.9250	5.9250
14	Demand Cost	2,723,438	2,723,438	2,723,438	2,706,990	2,706,990	2,706,990	1,353,495	1,353,495	1,353,495	1,353,495	1,353,495	1,353,495	24,412,254
15	Total TCO Demand Cost	4,919,957	4,919,957	4,919,957	4,898,923	4,898,923	4,898,923	3,545,428	3,545,428	3,545,428	3,545,428	3,545,428	3,545,428	50,729,208

(1) Columbia has included in the application period a projection for the release of 5,215 Dth of capacity to be released at the applicable maximum rate to a large industrial customer on Columbia's system and not subject to recall

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs

Term Contracts

Line No	Description	2015			2016									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
TERM														
COLUMBIA GULF - TCO														
1	Quantity - DTH	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	0
COLUMBIA TRANSMISSION														
4	Quantity - DTH	0	0	514,000	414,000	387,000	106,000	0	0	0	0	0	0	1,421,000
5	Rate-\$/DTH	0.0000	0.0000	2.7631	1.7233	1.7886	1.8538	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6	Cost-\$	0	0	1,420,233	713,446	692,188	196,503	0	0	0	0	0	0	3,022,370
TEXAS EASTERN														
7	Quantity - DTH	703,000	705,000	691,000	660,000	618,000	660,000	638,000	657,000	631,000	652,000	652,000	633,000	7,900,000
8	Rate-\$/DTH	2.7806	2.8558	2.9764	1.8651	1.9315	1.9980	2.1156	2.1862	2.2485	2.3087	2.3398	2.3481	0.0000
9	Cost-\$	1,954,762	2,013,339	2,056,692	1,230,966	1,193,667	1,318,680	1,349,753	1,436,333	1,418,804	1,505,272	1,525,550	1,486,347	18,490,165
TENNESSEE GAS PIPELINE														
10	Quantity - DTH	0	0	1,111,000	608,000	569,000	0	0	0	0	0	0	0	2,288,000
11	Rate-\$/DTH	0.0000	0.0000	3.0994	2.0115	2.0779	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12	Cost-\$	0	0	3,443,433	1,222,992	1,182,325	0	0	0	0	0	0	0	5,848,750
CAP														
13	Quantity - DTH	243,000	235,000	243,000	235,000	220,000	235,000	228,000	235,000	228,000	235,000	235,000	228,000	2,800,000
14	Rate-\$/DTH	3.3045	3.3045	3.3045	2.9197	2.9197	2.9197	2.9197	2.9197	2.9197	2.9197	2.9197	2.9197	0.0000
15	Cost-\$	802,994	776,558	802,994	686,130	642,334	686,130	665,692	686,130	665,692	686,130	686,130	665,692	8,452,606
LESS CAP BILLING														
16	Quantity - DTH	(163,000)	(270,000)	(417,000)	(486,000)	(421,000)	(328,000)	(190,000)	(96,000)	(44,000)	(39,000)	(39,000)	(63,000)	(2,556,000)
17	Rate-\$/DTH	3.3045	3.3045	3.3045	2.9197	2.9197	2.9197	2.9197	2.9197	2.9197	2.9197	2.9197	2.9197	0.0000
18	Cost-\$	(538,634)	(892,215)	(1,377,977)	(1,418,974)	(1,229,194)	(957,662)	(554,743)	(280,291)	(128,467)	(113,868)	(113,868)	(183,941)	(7,789,834)
19	Total - DTH	783,000	670,000	2,142,000	1,431,000	1,373,000	673,000	676,000	796,000	815,000	848,000	848,000	798,000	11,853,000
20	Total Term Commodity													
21	Cost-\$	2,219,122	1,897,682	6,345,375	2,434,560	2,481,329	1,243,651	1,460,702	1,842,172	1,956,029	2,077,534	2,097,812	1,968,098	28,024,057

COLUMBIA GAS OF PENNSYLVANIA, INC

Summary of Total Estimated Purchased Gas Commodity Costs
Spot and Local Purchases

Line No	Description	2015			2016									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>SPOT</u>														
<u>Base</u>														
1	Quantity - DTH	1,797,000	290,000	666,000	1,317,000	891,000	392,000	3,772,000	3,275,000	2,514,000	2,412,000	2,377,000	2,463,000	22,166,000
2	Rate-\$/DTH	2.3928	2.7959	2.7096	1.7676	1.8380	1.9913	1.9142	1.9905	2.0420	2.1003	2.1279	2.1363	
3	Cost-\$	4,299,862	810,811	1,804,594	2,327,929	1,637,658	780,590	7,220,362	6,518,888	5,133,588	5,065,924	5,058,018	5,261,707	45,919,931
<u>Swing</u>														
4	Quantity - DTH	0	0	0	0	0	7,000	46,000	0	0	0	0	0	53,000
5	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	1.8881	1.9512	0.0000	0.0000	0.0000	0.0000	0.0000	
6	Cost-\$	0	0	0	0	0	13,217	89,755	0	0	0	0	0	102,972
7	Total - DTH	1,797,000	290,000	666,000	1,317,000	891,000	399,000	3,818,000	3,275,000	2,514,000	2,412,000	2,377,000	2,463,000	22,219,000
8	Total Spot													
9	Commodity Cost - \$	4,299,862	810,811	1,804,594	2,327,929	1,637,658	793,807	7,310,117	6,518,888	5,133,588	5,065,924	5,058,018	5,261,707	46,022,903
<u>Local Direct</u>														
10	Quantity - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
11	Rate-\$/DTH	2.5130	2.5550	2.6920	1.6720	1.7360	1.8000	1.8610	1.9290	1.9890	2.0470	2.0770	2.0850	
12	Cost-\$	55,286	53,655	59,224	36,784	34,720	39,600	39,081	42,438	41,769	45,034	45,694	43,785	537,070
13	Total - DTH	22,000	21,000	22,000	22,000	20,000	22,000	21,000	22,000	21,000	22,000	22,000	21,000	258,000
14	Total Local													
15	Commodity Cost - \$	55,286	53,655	59,224	36,784	34,720	39,600	39,081	42,438	41,769	45,034	45,694	43,785	537,070

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs

Storage

Line No	Description	2015			2016									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
DOMINION TRANSMISSION - GSS														
1	Injections - DTH	(293,000)	0	0	0	0	0	(286,000)	(211,000)	(211,000)	(211,000)	(211,000)	(211,000)	(1,034,000)
2	Injection Rate - \$/Dth	2 5266	2 8156	2 9008	1 7323	1 8183	1 8983	1 9513	2 0533	2 1290	2 1905	2 2181	2 2164	
3	Withdrawals - DTH	0	106,000	380,000	528,000	317,000	148,000	75,000	0	0	0	0	0	1,554,000
4	Withdrawl Rate - \$/Dth	3 0773	1 0773	3 0773	3 0615	3 0615	3 0571	2 8071	2 6125	2 5133	2 4584	2 4234	2 3980	
5	Cost-\$	(740,294)	326,194	1,169,374	1,616,472	970,496	452,451	(347,539)	(433,246)	(449,219)	(462,196)	(468,019)	(467,660)	1,166,814
6	Injection Rate \$/Dth	0 0318	0 0318	0 0318	0 0262	0 0262	0 0262	0 0262	0 0262	0 0262	0 0262	0 0262	0 0262	
7	Withdrawl Rate \$/Dth	0 0220	0 0220	0 0220	0 0180	0 0180	0 0180	0 0180	0 0180	0 0180	0 0180	0 0180	0 0180	
8	Cost - \$	9 317	2,332	8,360	9,504	5,706	2 664	8,843	5 528	5 528	5 528	5,528	5,528	74 366
EQUITRANS - SS														
9	Injections - DTH	(161,000)	0	0	0	0	0	(161,000)	(161,000)	(161,000)	(161,000)	(161,000)	(161,000)	(1,127,000)
10	Injection Rate - \$/Dth	2 5266	2 8156	2 9008	1 7323	1 8183	1 8983	1 9513	2 0533	2 1290	2 1905	2 2181	2 2164	
11	Withdrawals - DTH	0	75,000	375,000	375,000	300,000	0	0	0	0	0	0	0	1,125,000
12	Withdrawl Rate - \$/Dth	3 0773	1 0773	3 0773	3 0615	3 0615	3 0571	2 8071	2 6125	2 5133	2 4584	2 4234	2 3980	
13	Cost-\$	(406,783)	230,798	1,153,988	1,148,063	918,450	0	(314,159)	(330,581)	(342,769)	(352,671)	(357,114)	(356,840)	990,382
14	Inject/With Rate \$/DTH	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	0 0000	
15	Cost - \$	0	0	0	0	0	0	0	0	0	0	0	0	0
TCO - FSS														
16	Injections - DTH	(837,000)	0	(11,000)	0	0	(48,000)	(1 934,000)	(3,264,000)	(3 264,000)	(3,264,000)	(3,264,000)	(3 130,000)	(19 066,000)
17	Injection Rate - \$/Dth	2 5266	2 8156	2 9008	1 7323	1 8183	1 8983	1 9513	2 0533	2 1290	2 1905	2 2181	2 2164	
18	Withdrawals - DTH	0	2 846,000	3,454,000	4 865 000	4,845,000	4,383,000	0	0	0	0	0	0	20,393,000
19	Withdrawl Rate - \$/Dth	3 0773	1 0773	3 0773	3 0615	3 0615	3 0571	2 8071	2 6125	2 5133	2 4584	2 4234	2 3980	
20	Cost-\$	(2,241,094)	8 757,996	10,597,085	14,894,198	14,832,968	13,308,151	(3,773,814)	(6,701,971)	(6,949,056)	(7,149,792)	(7,239,878)	(6,937,332)	21,197,461
21	Inject/With Rate \$/DTH	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	0 0153	
22	Cost - \$	13,571	43,544	53,015	74,435	74,129	67,794	29,590	49,939	49,939	49,939	49,939	47,889	603 723
23	Quantity - DTH	(1,341,000)	3,027,000	4,198,000	5,768,000	5,462,000	4,483,000	(2,306,000)	(3,636,000)	(3,636,000)	(3,636,000)	(3,636,000)	(3,502 000)	1,245 000
24	Total Purchase Cost	(3,388,171)	9,314,988	12,920,447	17,658,733	16,721 914	13 760,602	(4,435 512)	(7,465,798)	(7,741 044)	(7,964 659)	(8,065 011)	(7 761 832)	23 554 657
25	Total Inject/With Cost	22,888	45,876	61 375	83 939	79 835	70,458	38,433	55,467	55 467	55 467	55,467	53,417	678 089

COLUMBIA GAS OF PENNSYLVANIA, INC.

Summary of Total Estimated Purchased Gas Commodity Costs
Storage Transportation Charges

Line No	Description	2015			2016									Total
		October	November	December	January	February	March	April	May	June	July	August	September	
<u>TCO - SST</u>														
1	Injections - DTH	(887,000)	0	(11,000)	0	0	(48,000)	(1,934,000)	(3,264,000)	(3,264,000)	(3,264,000)	(3,130,000)	(19,066,000)	
2	Withdrawals - DTH	0	2,846,000	3,454,000	4,865,000	4,845,000	4,383,000	0	0	0	0	0	20,393,000	
3	Trans Chrg \$/Dth	0.0196	0.0194	0.0194	0.0192	0.0192	0.0192	0.0194	0.0194	0.0194	0.0194	0.0194		
4	Cost-\$	17,385	55,212	67,221	93,408	93,024	85,076	37,520	63,322	63,322	63,322	60,722	762,856	
<u>DOMINION TRANSMISSION - GSS</u>														
5	Injections - DTH	(293,000)	0	0	0	0	0	(286,000)	(211,000)	(211,000)	(211,000)	(211,000)	(1,634,000)	
6	Withdrawals - DTH	0	106,000	380,000	528,000	317,000	148,000	75,000	0	0	0	0	1,554,000	
7	Rate-\$/DTH	0.0196	0.0182	0.0182	0.0142	0.0142	0.0142	0.0194	0.0194	0.0194	0.0194	0.0194		
8	Cost-\$	5,743	1,929	6,916	7,498	4,501	2,102	7,003	4,093	4,093	4,093	4,093	56,157	
<u>EQUITRANS - SS</u>														
9	Injections - DTH	(161,000)	0	0	0	0	0	(161,000)	(161,000)	(161,000)	(161,000)	(161,000)	(1,127,000)	
10	Withdrawals - DTH	0	75,000	375,000	375,000	300,000	0	0	0	0	0	0	1,125,000	
11	Rate-\$/DTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000		
12	Cost-\$	0	0	0	0	0	0	0	0	0	0	0	0	
13	Total Storage - DTH	(1,341,000)	3,027,000	4,198,000	5,768,000	5,462,000	4,483,000	(2,306,000)	(3,636,000)	(3,636,000)	(3,636,000)	(3,502,000)	1,245,000	
14	Total EUR - DTH	271,000	(228,000)	(762,000)	(1,033,000)	(916,000)	(494,000)	81,000	444,000	581,000	621,000	620,000	(254,000)	
15	Total DTH	(1,070,000)	2,799,000	3,436,000	4,735,000	4,546,000	3,989,000	(2,225,000)	(3,192,000)	(3,055,000)	(3,015,000)	(2,941,000)	991,000	
16	Total Purchase Cost	(3,388,171)	9,314,988	12,920,447	17,658,713	16,721,914	13,760,602	(4,435,512)	(7,465,798)	(7,741,044)	(7,964,659)	(8,065,011)	(7,761,832)	23,554,657
17	Total Choice Bank Cost	742,540	(624,720)	(2,087,880)	(2,187,997)	(1,940,180)	(1,046,341)	171,566	940,436	1,230,616	1,315,340	1,479,940	1,339,107	(667,573)
18	Total Inject/With Cost	22,888	45,876	61,375	83,939	79,835	70,458	38,433	55,467	55,467	55,467	55,467	53,417	678,089
19	Total Transp Charge	23,128	57,141	74,137	100,906	97,525	87,178	44,523	67,415	67,415	67,415	64,815	819,013	
20	Total Storage Cost	(2,599,615)	8,793,285	10,968,079	15,655,581	14,959,094	12,871,897	(4,180,990)	(6,402,480)	(6,387,546)	(6,526,437)	(6,462,189)	(6,304,493)	24,384,186

Exhibit 1-E
Schedule 1

COLUMBIA GAS OF PENNSYLVANIA, INC
STATEMENT OF EXPERIENCED NET OVER (UNDER) COLLECTION

<u>Line No.</u>	<u>Description</u>	<u>Total Demand</u> \$	<u>Total Commodity</u> \$	<u>Total Amount</u> \$
1	Remaining Balance - Over (Under) Collection from 2014 - 1307(f)			
2	(See Schedule 2a and 2b herein)	(836,068)	(263,530)	(1,099,598)
3	Unified Credit for Off-system Sales and Capacity Release for the			
4	period October, 2014 through September, 2015			
5	(See Schedule 3a and 3b herein)	1,119,216	1,609,644	2,728,860
6	Over (Under) Collection for the period October, 2014 through			
7	September 2015 (See Schedule 4 herein)	5,602,288	21,177,349	26,779,637
8	Interest on Over (Under) Collection for the period October, 2014 through			
9	September, 2015 (See Schedule 4 herein)	883,744	1,108,291	1,992,035
12	Supplier Refunds and Interest received on Supplier Refunds			
13	between September, 2014 and September, 2015			
14	(See Schedule 5 herein)	0	0	0
15	TOTAL EXPERIENCED NET OVER (UNDER) COLLECTION	6,769,180	23,631,754	30,400,934

COLUMBIA GAS OF PENNSYLVANIA, INC

RECONCILIATION OF COMMODITY COST OF GAS
FROM 2014 - 1307(f)

COMMODITY

Line No.	Month	Sales Subject to Commodity E-Factor Therm	Rate \$/Therm	Amount Recovered \$	Net Commodity Over (Under) Collection \$
1					1,075,577
2					41,757 2/
3					(868) 3/
4					(2,013) 4/
5					(25) 5/
5	October, 2014	4,599,210	(0.00494)	(22,720)	
6		5,104,880	0.00252	12,864	
7	November	23,348,960	(0.00494)	(115,344)	
8		220,150	0.00252	555	
9	December	52,063,270	(0.00494)	(257,193)	
10		9,150	0.00252	23	
11	January, 2015 1_/	36,341,730	(0.00321)	(116,657)	
12		30,789,280	(0.00494)	(152,099)	
13	February	72,545,340	(0.00321)	(232,871)	
14		745,130	(0.00494)	(3,681)	
15	March	71,574,170	(0.00321)	(229,753)	
16		22,350	(0.00494)	(110)	
17	April	38,539,130	(0.00321)	(123,711)	
18	May	15,876,200	(0.00321)	(50,963)	
19	June	8,215,450	(0.00321)	(26,372)	
20	July	6,570,070	(0.00321)	(21,090)	
21	August	5,936,090	(0.00321)	(19,055)	
22	September	6,162,380	(0.00321)	(19,781)	
23					<u>(1,377,958)</u>
24					<u>(263,530)</u>

1_/_ Rate in effect January 1, 2015.

2_/_ Adjustment to true-up the actual unified sharing mechanism for period ending September 2014 - \$69,593 (60% Commodity).

3_/_ Adjustment reflects the over-refunded position of the Tennessee Gas Pipeline rate refund (Docket No. P-2012-2314912). Due to the remaining balance being under \$20K, it is being included in the commodity e-factor for recovery. This represents true-up of September estimate included in original beginning balance of \$13,030 to actual \$13,898.

4_/_ This reflects the remaining under-collected position of the Tennessee Gas Pipeline rate refund (Docket No. P-2012-2314912). Due to the remaining balance being under \$20K, it is being included in the commodity e-factor for recovery.

5_/_ This reflects remaining under-collected position of the Gulf refunds (Docket No. P-2012-2292298) to be included in commodity e-factor for recovery due to the balance being under \$20K.

COLUMBIA GAS OF PENNSYLVANIA, INC.
RECONCILIATION OF DEMAND COST OF GAS
FROM 2014 - 1307(f)

DEMAND

Line No.	Month	Sales Subject to Demand E-Factor Therm	Rate \$/Therm	Amount \$	Net Demand Over (Under) Collection \$
1	True-up of Net Demand Costs Included in 2014 1307(f):				11,478,517
2					27,837 2/
3					(450) 3/
4					(8,929) 4/
5					(7,202) 5/
6					(15,104) 6/
7	October, 2014	6,079,500	(0.02355)	(143,172)	
8		6,877,900	(0.01784)	(122,702)	
9	November	32,133,330	(0.02355)	(756,741)	
10		(49,880)	(0.01784)	890	
11	December	70,304,800	(0.02355)	(1,655,678)	
12	January, 2015 1_/	48,671,940	(0.02454)	(1,194,409)	
13		42,260,860	(0.02355)	(995,243)	
14	February	98,989,940	(0.02454)	(2,429,213)	
15		(57,190)	(0.02355)	1,347	
16	March	96,361,330	(0.02454)	(2,364,707)	
17	April	51,808,380	(0.02454)	(1,271,378)	
18	May	21,320,670	(0.02454)	(523,209)	
19	June	10,854,830	(0.02454)	(266,378)	
20	July	8,501,380	(0.02454)	(208,624)	
21	August	7,632,010	(0.02454)	(187,290)	
22	September	7,914,850	(0.02454)	(194,230)	
23	Amount Collected/(Passed Back) in the 2014 1307(f) Period				<u>(12,310,737)</u>
24	Amount to be Collected in the 2015 1307(f)				<u>(836,068)</u>

1_/ Rate in effect January 1, 2015.

2/ Adjustment to true-up the actual unified sharing mechanism for period ending September 2014 - \$69,593 (40% Demand).

3/ Amount represents an exchange fee that was recorded in February 2014. It was not included in the total demand over/(under) collection in the January 2015 PGC filing and should have been.

4_/ Correction for a Negotiated Sales Service customer that was being billed the correct rate of \$.0226 per therm but accounting was recording recoveries at a rate of \$.0697 per therm. Correction includes the period October 2012 - February 2015.

5_/ This reflects the under-collected position of the TCO Modernization Demand Refund (Docket R-2012-2321748) proceeds that were to be allocated to Residential customers in PUC Order at Docket No P-2013-2371147. Due to the remaining balance being under \$20K, it is being included in the demand e-factor for recovery.

6_/ This reflects the under-collected position of the TCO Modernization Demand Refund (Docket R-2012-2321748) proceeds that were to be allocated to Non- Residential customers in PUC Order at Docket No P-2013-2371147. Due to the remaining balance being under \$20K, it is being included in the demand e-factor for recovery.

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF OFF SYSTEM SALES CREDIT
FROM 2014 - 1307(f)

COMMODITY

<u>Line No.</u>	<u>Month</u>	<u>Sales Subject to Off-System Sales Credit</u> Therm	<u>Rate</u> \$/Therm	<u>Amount</u> \$	<u>Net Commodity Over (Under) Collection</u> \$
1	October, 2014	4,497,090	(0.01052)	(47,309)	
2		4,770,940	(0.01033)	(49,284)	
3	November	22,739,090	(0.01052)	(239,215)	
4		97,230	(0.01033)	(1,004)	
5	December	50,877,240	(0.01052)	(535,229)	
6		7,980	(0.01033)	(82)	
7	January, 2015 1_/	65,784,780	(0.01052)	(692,056)	
8	February	71,874,670	(0.01052)	(756,122)	
9	March	70,134,070	(0.01052)	(737,810)	
10	April	37,420,400	(0.01052)	(393,663)	
11	May	15,188,570	(0.01052)	(159,784)	
12	June	7,740,340	(0.01052)	(81,428)	
13	July	6,144,090	(0.01052)	(64,636)	
14	August	5,471,530	(0.01052)	(57,560)	
15	September	5,686,420	(0.01052)	(59,821)	
16	Amount Passed Back in the 2014 1307 (f)				<u>(3,875,004)</u>
17	Unified Sharing Mechanism - \$9,141,080 (60% Commodity)				5,484,648
18	Amount to be Passed Back in the 2015 1307(f)				<u>1,609,644</u>

1_/ Rate in effect January 1, 2015.

COLUMBIA GAS OF PENNSYLVANIA, INC.

RECONCILIATION OF OFF SYSTEM SALES CREDIT
FROM 2014 - 1307(f)

DEMAND

Line No.	Month	Sales Subject to Off-System Sales Credit Therm	Rate \$/Therm	Amount \$	Net Demand Over (Under) Collection \$
1	October, 2014	6,079,500	(0.00498)	(30,276)	
2		6,877,900	(0.00489)	(33,633)	
3	November	32,133,330	(0.00498)	(160,024)	
4		(49,880)	(0.00489)	244	
5	December	70,304,800	(0.00498)	(350,118)	
6	January, 2015 1_/	90,932,800	(0.00498)	(452,845)	
7	February	98,932,750	(0.00498)	(492,685)	
8	March	96,361,330	(0.00498)	(479,879)	
9	April	51,808,380	(0.00498)	(258,006)	
10	May	21,320,670	(0.00498)	(106,177)	
11	June	10,854,830	(0.00498)	(54,057)	
12	July	8,501,380	(0.00498)	(42,337)	
13	August	7,632,010	(0.00498)	(38,007)	
14	September	7,914,850	(0.00498)	(39,416)	
15	Amount Passed Back in the 2014 1307(f)				<u>(2,537,216)</u>
16	Unified Sharing Mechanism - \$9,141,080 (40% Demand)				3,656,432
17	Amount to be Passed Back in the 2015 1307(f)				<u>1,119,216</u>

1_/ Rate in effect January 1, 2015.

COLUMBIA GAS OF PENNSYLVANIA, INC
STATEMENT OF COMMODITY OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No	Month	Total Commodity Sales Revenue (1) \$	Rate Schedule NSS Gas Cost Recovery (2) \$	Total Commodity Purchase Gas Cost Recovery (3 = 1 + 2) \$	Total Commodity Cost of Fuel (4) \$	Total Commodity Over/(Under) Collection (5 = 3 - 4) \$	Number of Months (6)	Rate (7)	Commodity Over/(Under) Collection Interest (8 = 5 x 6 x 7)	Total Commodity Over/(Under) Collection (9 = 5 + 8)
	Reference	Sch 4. Pg 2	Sch 4. Pg 3							
	<i>Actuals through September 2015</i>									
1	October, 2014	3,872,293	15,398	3,887,691	8,689,400	(4,801,709)	18 / 12	8.00%	(576,205)	(5,377,914)
2	November	9,977,447	22,928	10,000,375	22,223,017	(12,222,642)	17 / 12	8.00%	(1,385,233)	(13,607,875)
3	December	22,240,612	39,207	22,279,820	21,886,125	393,695	16 / 12	8.00%	41,994	435,689
4	January, 2015	29,216,189	35,751	29,251,940	30,535,634	(1,283,694)	15 / 12	8.00%	(128,369)	(1,412,063)
5	February	32,475,262	30,270	32,505,533	32,950,933	(445,400)	14 / 12	8.00%	(41,571)	(486,971)
6	March	31,631,941	23,340	31,655,281	12,977,219	18,678,062	13 / 12	8.00%	1,618,765	20,296,827
7	April	16,567,866	25,296	16,593,163	3,057,706	13,535,457	12 / 12	8.00%	1,082,837	14,618,294
8	May	6,424,980	12,421	6,437,401	1,844,831	4,592,570	11 / 12	8.00%	336,788	4,929,358
9	June	3,274,095	11,577	3,285,672	2,279,682	1,005,990	10 / 12	8.00%	67,066	1,073,056
10	July	2,611,795	6,702	2,618,497	2,394,059	224,438	9 / 12	8.00%	13,466	237,904
11	August	2,188,251	6,457	2,194,708	885,807	1,308,901	8 / 12	8.00%	69,808	1,378,709
12	September	<u>2,280,924</u>	<u>5,589</u>	<u>2,286,513</u>	<u>2,094,831</u>	<u>191,682</u>	7 / 12	8.00%	<u>8,945</u>	<u>200,627</u>
13	TOTAL	<u>162,761,656</u>	<u>234,937</u>	<u>162,996,594</u>	<u>141,819,245</u>	<u>21,177,349</u>			<u>1,108,291</u>	<u>22,285,640</u>

COLUMBIA GAS OF PENNSYLVANIA, INC
STATEMENT OF DEMAND OVER/(UNDER) COLLECTIONS FROM GAS COST RATE
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

Line No	Month	Total Demand Sales Revenue (1) \$	Total Banking and Balancing Revenue (2) \$	Total Standby Demand Revenue (3) \$	NSS Capacity Release Revenue (4) \$	Demand Purchased Gas Cost Recovery (5 = 1+2+3+4) \$	Demand Cost of Fuel (6) \$	Total Demand Over/(Under) Collection (7 = 5 - 6) \$	Number of Months (8)	Rate (9)	Demand Over/(Under) Collection Interest (10 = 7 x 8 x 9)	Total Demand Over/(Under) Collection (11 = 7 + 10)
	Reference	Sch 4. Pg. 4	Sch 4. Pg 6	Sch 4. Pg. 5	Sch 4. Pg 6							
	<i>Actuals through September 2015</i>											
1	October, 2014	1,660,446	268	40,402	814	1,701,931	5,524,571	(3,822,640)	18 / 12	8.00%	(458,717)	(4,281,357)
2	November	3,975,279	450	40,562	830	4,017,121	5,663,794	(1,646,673)	17 / 12	8.00%	(186,623)	(1,833,296)
3	December	8,715,808	659	40,562	1,656	8,758,685	5,289,598	3,469,087	16 / 12	8.00%	370,036	3,839,123
4	January, 2015	11,271,112	785	40,562	1,800	11,314,259	5,409,237	5,905,022	15 / 12	8.00%	590,502	6,495,524
5	February	12,255,712	774	40,344	1,643	12,298,473	5,544,182	6,754,291	14 / 12	8.00%	630,400	7,384,691
6	March	11,932,792	558	48,128	1,678	11,983,155	5,553,548	6,429,606	13 / 12	8.00%	557,233	6,986,839
7	April	6,359,396	(163)	47,324	1,336	6,407,892	4,061,999	2,345,893	12 / 12	8.00%	187,671	2,533,564
8	May	2,555,216	118	47,400	208	2,602,941	4,136,468	(1,533,527)	11 / 12	8.00%	(112,459)	(1,645,986)
9	June	1,303,053	104	47,400	42	1,350,599	4,250,522	(2,899,922)	10 / 12	8.00%	(193,328)	(3,093,250)
10	July	1,051,666	57	50,711	23	1,102,457	4,194,217	(3,091,759)	9 / 12	8.00%	(185,506)	(3,277,265)
11	August	973,624	52	49,920	21	1,023,617	4,193,617	(3,170,000)	8 / 12	8.00%	(169,067)	(3,339,067)
12	September	<u>1,007,800</u>	<u>52</u>	<u>49,920</u>	<u>21</u>	<u>1,057,793</u>	<u>4,194,883</u>	<u>(3,137,090)</u>	7 / 12	8.00%	<u>(146,398)</u>	<u>(3,283,488)</u>
13	TOTAL	<u>63,061,903</u>	<u>3,713</u>	<u>543,235</u>	<u>10,072</u>	<u>63,618,924</u>	<u>58,016,635</u>	<u>5,602,288</u>			<u>883,744</u>	<u>6,486,032</u>

Exhibit 1-E
Schedule 4
Sheet 2a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

LINE NO.	MONTH	SALES	COMMODITY	TOTAL
		SUBJECT TO	COST OF	COMMODITY
		COST OF GAS	GAS	COST
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	October, 2014 Est. Old	4,932,054	0.40060	1,975,781
2	October, 2014 Est. New	4,304,002	0.43691	1,880,462
3	September, 2014 Est.	(6,280,037)	0.40060	(2,515,783)
4	September, 2014 Act.	6,319,387	0.40060	2,531,546
5	September - Interruptible Less NSS Act	0	0.39829	0
6	September Act Prior Period Adjustments		0.00000	287
7	Total	9,275,406		3,872,293
8	November, 2014 Est.	22,886,776	0.43691	9,999,461
9	October, 2014 Est. Old	(4,932,054)	0.40060	(1,975,781)
10	October, 2014 Est. New	(4,304,002)	0.43691	(1,880,462)
11	October, 2014 Act. Old	4,903,864	0.40060	1,964,488
12	October, 2014 Act. New	4,279,402	0.43691	1,869,714
13	October - Interruptible Less NSS Act	0	0.41288	0
14	October Act. Prior Period Adjustments		0.00000	26
15	Total	22,833,985		9,977,447
16	December, 2014 Est.	50,959,167	0.43691	22,264,570
17	November, 2014 Est	(22,886,776)	0.43691	(9,999,461)
18	November, 2014 Act	22,831,025	0.43691	9,975,103
19	November - Interruptible Less NSS Act.	370	0.46040	170
20	November Act Prior Period Adjustments		-	230
21	Total	50,903,787		22,240,612
22	January, 2015 Est. Old	30,556,782	0.43691	13,350,564
23	January, 2015 Est. New	35,298,351	0.45061	15,905,790
24	December, 2014 Est.	(50,959,167)	0.43691	(22,264,570)
25	December, 2014 Act.	50,866,527	0.43691	22,224,094
26	December - Interruptible Less NSS Act	0	0.67290	0
27	December Act Prior Period Adjustments	0	-	311
28	Total	65,762,493		29,216,189

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Sheet 2b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

LINE NO.	MONTH	SALES	COMMODITY	TOTAL
		SUBJECT TO	COST OF	COMMODITY
		COST OF GAS	GAS	COST
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	February, 2015 Est.	71,897,699	0.45061	32,397,822
2	January, 2015 Est. Old	(30,556,782)	0.43691	(13,350,564)
3	January, 2015 Est. New	(35,298,351)	0.45061	(15,905,790)
4	January, 2015 Act. Old	30,516,191	0.43691	13,332,829
5	January, 2015 Act. New	35,251,462	0.45061	15,884,661
6	January - Interruptible Less NSS Act.	158,650	0.71910	114,085
7	January Act. Prior Period Adjustments		-	2,218
8	Total	71,968,869		32,475,262
9	March, 2015 Est.	70,063,686	0.45061	31,571,398
10	February, 2015 Est.	(71,897,699)	0.45061	(32,397,822)
11	February, 2015 Act.	71,923,499	0.45061	32,409,448
12	February - Interruptible Less NSS Act.	23,030	2.13850	49,250
13	February Act. Prior Period Adjustments		-	(332)
14	Total	70,112,516		31,631,941
15	April, 2015 Est. Old	26,403,569	0.45061	11,897,712
16	April, 2015 Est. New	10,784,556	0.42292	4,561,005
17	March, 2015 Est.	(70,063,686)	0.45061	(31,571,398)
18	March, 2015 Act.	70,296,676	0.45061	31,676,385
19	March - Interruptible Less NSS Act.	9,160	0.45370	4,156
20	March Act. Prior Period Adjustments		-	6
21	Total	37,430,275		16,567,866
22	May, 2015 Est.	15,213,181	0.42292	6,433,959
23	April, 2015 Est. Old	(26,403,569)	0.45061	(11,897,712)
24	April, 2015 Est. New	(10,784,556)	0.42292	(4,561,005)
25	April, 2015 Act. Old	26,392,883	0.45061	11,892,897
26	April, 2015 Act. New	10,780,192	0.42292	4,559,159
27	April - Interruptible Less NSS Act.	(9,160)	0.27834	(2,550)
28	April Act. Prior Period Adjustments	0	-	232
29	Total	15,188,971		6,424,980

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Sheet 2c of 6

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF COMMODITY GAS COST RECOVERY
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

LINE NO.	MONTH	SALES	COMMODITY	TOTAL
		SUBJECT TO	COST OF	COMMODITY
		COMMODITY	GAS	COST
		COST OF GAS		RECOVERY
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	June, 2015 Est.	7,770,216	0.42292	3,286,180
2	May, 2015 Est.	(15,213,181)	0.42292	(6,433,959)
3	May, 2015 Act	15,183,511	0.42292	6,421,410
4	May - Interruptible Less NSS Act.	0	0.31281	0
5	May Act. Prior Period Adjustments	0	-	463
6	Total	7,740,546		3,274,095
7	July, 2015 Est. Old	3,290,005	0.42292	1,391,409
8	July, 2015 Est. New	2,976,671	0.37614	1,119,645
9	July, 2015 CAP	394,319	0.38302	151,032
10	June, 2015 Est.	(7,770,216)	0.42292	(3,286,180)
11	June, 2015 Act.	7,650,016	0.42292	3,235,345
12	June - Interruptible Less NSS Act.	580	0.30135	175
13	June Act. Prior Period Adjustments		-	369
14	Total	6,541,375		2,611,795
15	August, 2015 Est	5,598,756	0.37614	2,105,916
16	August, 2015 CAP	347,700	0.38302	133,176
17	July, 2015 Est. Old	(3,290,005)	0.42292	(1,391,409)
18	July, 2015 Est. New	(2,976,671)	0.37614	(1,119,645)
19	July, 2015 Act. Old	3,223,209	0.42292	1,363,160
20	July, 2015 Act. New	2,916,237	0.37614	1,096,913
21	July - Interruptible Less NSS Act	1,710	0.30430	520
22	July Act. Prior Period Adjustments		-	(381)
23	Total	5,820,936		2,188,251
24	September, 2015 Est.	5,790,556	0.37614	2,178,060
25	September, 2015 CAP	369,227	0.38302	141,421
26	August, 2015 Est	(5,598,756)	0.37614	(2,105,916)
27	August, 2015 Act	5,497,426	0.37614	2,067,802
28	August - Interruptible Less NSS Act.	(1,640)	0.31125	(510)
29	August Act. Prior Period Adjustments			68
30	Total	6,056,813		2,280,924
31	TOTAL	369,635,972		162,761,656

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COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF NSS COMMODITY COST RECOVERY
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

LINE NO.	MONTH	RATE SCHEDULE:		NSS GAS COST RECOVERY (3=1*2) \$
		NSS VOLUMES (1) THERM	RATE (2) \$/THERM	
1	October, 2014 Est.	35,003	0.40043	14,016
2	September, 2014 Act.	24,490	0.39546	9,685
3	September, 2014 Est.	<u>(20,996)</u>	0.39546	<u>(8,303)</u>
4		38,497		15,398
5	November, 2014 Est.	60,001	0.35192	21,116
6	October, 2014 Act.	39,530	0.40043	15,829
7	October, 2014 Est.	<u>(35,003)</u>	0.40043	<u>(14,016)</u>
8		64,528		22,928
9	December, 2014 Est.	82,998	0.42346	35,146
10	November, 2014 Act.	71,540	0.35192	25,176
11	November, 2014 Est.	<u>(60,001)</u>	0.35192	<u>(21,116)</u>
12		94,537		39,207
13	January, 2015 Est.	100,004	0.30422	30,423
14	December, 2014 Act.	95,580	0.42346	40,474
15	December, 2014 Est.	<u>(82,998)</u>	0.42346	<u>(35,146)</u>
16		112,586		35,751
17	February, 2015 Est.	100,001	0.26931	26,931
18	January, 2015 Act.	110,980	0.30422	33,762
19	January, 2015 Est.	<u>(100,004)</u>	0.30422	<u>(30,423)</u>
20		110,977		30,270
21	March, 2015 Est.	80,000	0.29175	23,340
22	February, 2015 Act.	100,000	0.26931	26,931
23	February, 2015 Est.	<u>(100,001)</u>	0.26931	<u>(26,931)</u>
24		79,999		23,340
25	April, 2015 Est.	59,994	0.25407	15,243
26	March, 2015 Act.	114,460	0.29175	33,394
27	March, 2015 Est.	<u>(80,000)</u>	0.29175	<u>(23,340)</u>
28		94,454		25,296
29	May, 2015 Est.	34,999	0.23043	8,065
30	April, 2015 Act.	77,140	0.25407	19,599
31	April, 2015 Est.	<u>(59,994)</u>	0.25407	<u>(15,243)</u>
32		52,145		12,421
33	June, 2015 Est.	25,003	0.27095	6,775
34	May, 2015 Act.	55,840	0.23043	12,867
35	May, 2015 Est.	<u>(34,999)</u>	0.23043	<u>(8,065)</u>
36		45,844		11,577
37	July, 2015 Est.	25,001	0.26647	6,662
38	June, 2015 Act.	25,150	0.27095	6,814
39	June, 2015 Est.	<u>(25,003)</u>	0.27095	<u>(6,775)</u>
40		25,148		6,702
41	August, 2015 Est.	24,997	0.27827	6,956
42	July, 2015 Act.	23,130	0.26647	6,163
43	July, 2015 Est.	<u>(25,001)</u>	0.26647	<u>(6,662)</u>
44		23,126		6,457
45	September, 2015 Est.	25,007	0.25171	6,295
46	August, 2015 Act.	22,460	0.27827	6,250
47	August, 2015 Est.	<u>(24,997)</u>	0.27827	<u>(6,956)</u>
48		22,470		5,589
49	TOTAL	<u>764,311</u>		<u>234,937</u>

Exhibit I-E
Schedule 4
Sheet 4a of 6

COLUMBIA GAS OF PENNSYLVANIA, INC.
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

LINE NO	MONTH	VOLUMES SUBJ	COST OF	DEMAND
		TO DEMAND	GAS	COST
		COST OF GAS		RECOVERY
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	October, 2014 Est. Old	4,932,054	0.13886	684,865
2	October, 2014 Est. New	4,304,002	0.13167	566,708
3	October Choice - Est. Old	1,772,738	0.11153	197,713
4	October Choice - Est. New	1,603,905	0.10258	164,529
5	October Est. Priority One Transportation Old	196,635	0.13886	27,305
6	October Est. Priority One Transportation New	171,595	0.13167	22,594
7	September, 2014 Est.	(6,280,037)	0.13886	(872,046)
8	September 2014 Act.	6,319,387	0.13886	877,510
9	September Choice - Est.	(2,170,966)	0.11153	(242,128)
10	September Choice - Act	2,170,966	0.11153	242,128
11	September Est. Priority One Transportation	(302,330)	0.13886	(41,982)
12	September Act. Priority One Transportation	239,450	0.13886	33,250
13	Prior Period Adjustment		0.00000	0
14	Total	12,957,399		1,660,446
15	November, 2014 Est. New	22,886,775	0.13167	3,013,502
16	November Choice - Est. New	8,552,422	0.10258	877,307
17	November Est. Priority One Transportation New	737,650	0.13167	97,126
18	October Est. Old	(4,932,054)	0.13886	(684,865)
19	October Est. New	(4,304,002)	0.13167	(566,708)
20	October Act. Old	4,903,864	0.13886	680,951
21	October Act. New	4,279,402	0.13167	563,469
22	October Choice - Est. Old	(1,772,738)	0.11153	(197,713)
23	October Choice - Est. New	(1,603,905)	0.10258	(164,529)
24	October Choice - Act. Old	1,772,738	0.11153	197,713
25	October Choice - Act. New	1,603,905	0.10258	164,529
26	October Est. Priority One Transportation Old	(196,635)	0.13886	(27,305)
27	October Est. Priority One Transportation New	(171,595)	0.13167	(22,594)
28	October Act. Priority One Transportation Old	174,949	0.13886	24,293
29	October Act. Priority One Transportation New	152,671	0.13167	20,102
30	Total	32,083,447		3,975,279
31	December, 2014 Est.	50,959,167	0.13167	6,709,794
32	December Choice - Est.	18,605,181	0.10258	1,908,519
33	December Est. Priority One Transportation	890,860	0.13167	117,300
34	November Est.	(22,886,775)	0.13167	(3,013,502)
35	November Act.	22,831,025	0.13167	3,006,161
36	November Choice - Est.	(8,552,422)	0.10258	(877,307)
37	November Choice - Act.	8,552,422	0.10258	877,307
38	November Est. Priority One Transportation	(737,650)	0.13167	(97,126)
39	November Act. Priority One Transportation	642,990	0.13167	84,662
40	Total	70,304,798		8,715,808
41	January, 2015 Est. Old	30,556,782	0.13167	4,023,411
42	January, 2015 Est. New	35,298,351	0.13155	4,643,498
43	January Choice - Est. Old	11,071,158	0.10258	1,135,679
44	January Choice - Est. New	12,737,783	0.10218	1,301,547
45	January Est. Priority One Transportation Old	550,397	0.13167	72,471
46	January Est. Priority One Transportation New	635,803	0.13155	83,640
47	December 2014 Est.	(50,959,167)	0.13167	(6,709,794)
48	December 2014 Act.	50,866,527	0.13167	6,697,596
49	December Choice - Est.	(18,605,181)	0.10258	(1,908,519)
50	December Choice - Act.	18,605,181	0.10258	1,908,519
51	December Est. Priority One Transportation	(890,860)	0.13167	(117,300)
52	December Act. Priority One Transportation	1,066,020	0.13167	140,363
53	Total	90,932,794		11,271,112

Exhibit 1-E
Schedule 4
Sheet 4b of 6

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

LINE NO	MONTH	VOLUMES SUBJ TO DEMAND	COST OF GAS	DEMAND COST RECOVERY
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	February, 2015 Est. New	71,897,699	0.13155	9,458,142
2	February Choice - Est. New	25,838,760	0.10218	2,640,205
3	February Est. Priority One Transportation New	1,319,540	0.13155	173,585
4	January Est. Old	(30,556,782)	0.13167	(4,023,411)
5	January Est. New	(35,298,351)	0.13155	(4,643,498)
6	January Act. Old	30,516,191	0.13167	4,018,067
7	January Act. New	35,251,462	0.13155	4,637,330
8	January Choice - Est. Old	(11,071,158)	0.10258	(1,135,679)
9	January Choice - Est. New	(12,737,783)	0.10218	(1,301,547)
10	January Choice - Act. Old	11,071,158	0.10258	1,135,679
11	January Choice - Act. New	12,737,783	0.10218	1,301,547
12	January Est. Priority One Transportation Old	(550,397)	0.13167	(72,471)
13	January Est. Priority One Transportation New	(635,803)	0.13155	(83,640)
14	January Act. Priority One Transportation Old	533,800	0.13167	70,285
15	January Act. Priority One Transportation New	616,630	0.13155	81,118
16	Prior Period Adjustments		0.00000	0
17	Total	98,932,749		12,255,712
18	March, 2015 Est.	70,063,686	0.13155	9,216,878
19	March Choice - Est.	25,316,367	0.10218	2,586,826
20	March Est. Priority One Transportation	1,056,080	0.13155	138,927
21	February Est.	(71,897,699)	0.13155	(9,458,142)
22	February Act.	71,923,499	0.13155	9,461,536
23	February Choice - Est.	(25,838,760)	0.10218	(2,640,205)
24	February Choice - Act.	25,838,760	0.10218	2,640,205
25	February Est. Priority One Transportation	(1,319,540)	0.13155	(173,585)
26	February Act. Priority One Transportation	1,218,940	0.13155	160,352
27	Total	96,361,333		11,932,792
28	April, 2015 Est. Old	26,403,569	0.13155	3,473,390
29	April, 2015 Est. New	10,784,556	0.12776	1,377,835
30	April Choice - Est. Old	9,630,914	0.10218	984,087
31	April Choice - Est. New	3,895,651	0.09780	380,995
32	April Est. Priority One Transportation Old	507,153	0.13155	66,716
33	April Est. Priority One Transportation New	207,147	0.12776	26,465
34	March Est.	(70,063,686)	0.13155	(9,216,878)
35	March Act.	70,296,676	0.13155	9,247,528
36	March Choice - Est.	(25,316,367)	0.10218	(2,586,826)
37	March Choice - Act.	25,316,367	0.10218	2,586,826
38	March Est. Priority One Transportation	(1,056,080)	0.13155	(138,927)
39	March Act. Priority One Transportation	1,202,480	0.13155	158,186
	Total	51,808,380		6,359,396
40	May, 2015 Est.	15,213,181	0.12776	1,943,636
41	May Choice - Est. New	5,633,486	0.09780	550,955
42	May Est. Priority One Transportation New	445,010	0.12776	56,854
43	April, 2014 Est. Old	(26,403,569)	0.13155	(3,473,390)
44	April, 2014 Est. New	(10,784,556)	0.12776	(1,377,835)
45	April, 2014 Act. Old	26,392,883	0.13155	3,471,984
46	April, 2014 Act. New	10,780,192	0.12776	1,377,277
47	April Choice - Est. Old	(9,630,914)	0.10218	(984,087)
48	April Choice - Est. New	(3,895,651)	0.09780	(380,995)
49	April Choice - Act. Old	9,630,914	0.10218	984,087
50	April Choice - Act. New	3,895,651	0.09780	380,995
51	April Est. Priority One Transportation - Old	(507,153)	0.13155	(66,716)
52	April Est. Priority One Transportation - New	(207,147)	0.12776	(26,465)
53	April Act. Priority One Transportation - Old	538,358	0.13155	70,821
54	April Act. Priority One Transportation - New	219,893	0.12776	28,094
55	Total	21,320,578		2,555,216

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COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF DEMAND GAS COST RECOVERY
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

LINE NO	MONTH	VOLUMES SLBJ	COST OF	DEMAND
		TO DEMAND	GAS	COST
		COST OF GAS		RECOVERY
		(1)	(2)	(3 = 1 x 2)
		THERM	\$/THERM	\$
1	June, 2015 Est.	7,770,216	0.12776	992,723
2	June Choice - Est.	2,795,734	0.09780	273,423
3	June Est Priority One Transportation	357,300	0.12776	45,649
4	May Est	(15,213,181)	0.12776	(1,943,636)
5	May Act	15,183,511	0.12776	1,939,845
6	May Choice - Est	(5,633,486)	0.09780	(550,955)
7	May Choice - Act.	5,633,486	0.09780	550,955
8	May Est. Priority One Transportation	(445,010)	0.12776	(56,854)
9	May Act Priority One Transportation	406,260	0.12776	51,904
	Total	10,854,830		1,303,053
10	July, 2015 Est Old	3,290,005	0.12776	420,331
11	July, 2015 Est. New	2,976,671	0.13501	401,880
12	July Choice - Est Old	1,120,154	0.09780	109,551
13	July Choice - Est New	1,038,138	0.10511	109,119
14	July Est Priority One Transportation Old	155,862	0.12776	19,913
15	July Est Priority One Transportation New	141,018	0.13501	19,039
16	June 2015 Est	(7,770,216)	0.12776	(992,723)
17	June 2015 Act	7,650,016	0.12776	977,366
18	June Choice - Est.	(2,795,734)	0.09780	(273,423)
19	June Choice - Act	2,795,734	0.09780	273,423
20	June Est Priority One Transportation	(357,300)	0.12776	(45,649)
21	June Act Priority One Transportation	257,030	0.12776	32,838
22	Total	8,501,378		1,051,666
23	August, 2015 Est	5,598,756	0.13501	755,888
24	August Choice - Est. New	1,923,314	0.10511	202,160
25	August Est. Priority One Transportation New	302,680	0.13501	40,865
26	July 2015 Est Old	(3,290,005)	0.12776	(420,331)
27	July, 2015 Est. New	(2,976,671)	0.13501	(401,880)
28	July 2015 Act. Old	3,223,209	0.12776	411,797
29	July 2015 Act. New	2,916,237	0.13501	393,721
30	July Choice - Est. Old	(1,120,154)	0.09780	(109,551)
31	July Choice - Est. New	(1,038,138)	0.10511	(109,119)
32	July Choice - Act. Old	1,120,154	0.09780	109,551
33	July Choice - Act. New	1,038,138	0.10511	109,119
34	July Est Priority One Transportation Old	(155,862)	0.12776	(19,913)
35	July Est Priority One Transportation New	(141,018)	0.13501	(19,039)
36	July Act Priority One Transportation Old	121,469	0.12776	15,519
37	July Act. Priority One Transportation New	109,901	0.13501	14,838
38	Total	7,632,010		973,624
39	Sept. 2015 Est	5,790,556	0.13501	781,783
40	Sept. Choice - Est.	2,032,880	0.10511	213,676
41	Sept Est Priority One Transportation	282,250	0.13501	38,107
42	August Estimate	(5,598,756)	0.13501	(755,888)
43	August Actual	5,497,426	0.13501	742,207
44	August Choice - Est.	(1,923,314)	0.10511	(202,160)
45	August Choice - Act	1,923,314	0.10511	202,160
46	August Est Priority One Transportation	(302,680)	0.13501	(40,865)
47	August Act. Priority One Transportation	213,170	0.13501	28,780
48	Total	7,914,846		1,007,800
49	TOTAL	509,604,542		63,061,903

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Schedule 4
Sheet 5 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF STANDBY DEMAND COST RECOVERY
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

LINE NO	MONTH	STANDBY VOLUMES	STANDBY DEMAND RATE	STANDBY GAS DEMAND RECOVERIES
		(1) THERM	(2) \$/THERM	(3 = 1 x 2) \$
1	October, 2014 Est	0		0
2	September, 2014 Act	54,300	0.74405	40,402
3	September, 2014 Est	0	-	0
4		<u>54,300</u>		<u>40,402</u>
5	November, 2014 Est	0	-	0
6	October, 2014 Act	53,000	0.76533	40,562
7	October, 2014 Est	0	-	0
8		<u>53,000</u>		<u>40,562</u>
9	December, 2014 Est	0	-	0
10	November, 2014 Act	53,000	0.76533	40,562
11	November, 2014 Est	0	-	0
12		<u>53,000</u>		<u>40,562</u>
13	January, 2015 Est.	0	-	0
14	December, 2014 Act	53,000	0.76533	40,562
15	December, 2014 Est	0	-	0
16		<u>53,000</u>		<u>40,562</u>
17	February, 2015 Est	0	-	0
18	January, 2015 Act	52,710	0.76539	40,344
19	January, 2015 Est	0	-	0
20		<u>52,710</u>		<u>40,344</u>
21	March, 2015 Est.	0	-	0
22	February, 2015 Act.	62,880	0.76539	48,128
23	February, 2015 Est.	0	-	0
24		<u>62,880</u>		<u>48,128</u>
25	April, 2015	0	-	0
26	March, 2015 Act	61,830	0.76539	47,324
27	March, 2015 Est	0	-	0
28		<u>61,830</u>		<u>47,324</u>
29	May, 2015	0	-	0
30	April, 2015 Act.	61,830	0.76661	47,400
31	April, 2015 Est.	0	-	0
32		<u>61,830</u>		<u>47,400</u>
33	June, 2015	0	-	0
34	May, 2015 Act.	61,830	0.76661	47,400
35	May, 2015 Est.	0	-	0
36		<u>61,830</u>		<u>47,400</u>
37	July, 2015	0	-	0
38	June, 2015 Act	66,150	0.76661	50,711
39	June, 2015 Est.	0	-	0
40		<u>66,150</u>		<u>50,711</u>
41	August, 2015	0	-	0
42	July, 2015 Act.	66,700	0.74843	49,920
43	July, 2015 Est.	0	-	0
44		<u>66,700</u>		<u>49,920</u>
45	September, 2015	0	-	0
46	August, 2015 Act	66,700	0.74843	49,920
47	August, 2015 Est.	0	-	0
48		<u>66,700</u>		<u>49,920</u>
49	TOTAL	<u>713,930</u>		<u>543,235</u>

Exhibit I-E
Schedule 4
Sheet 6 of 6

COLUMBIA GAS OF PENNSYLVANIA, INC
DETAIL OF NSS BANKING & BALANCING AND CAPACITY RELEASE REVENUE
OCTOBER, 2014 THROUGH SEPTEMBER, 2015

LINE NO.	DESCRIPTION	NSS-BANKING & BALANCING			NSS-CAPACITY RELEASE		
		VOLUME	RATE	AMOUNT	VOLUME	RATE	AMOUNT
		(1)	(2)	(3=1 x 2)	(4)	(5)	(6=4 x 5)
		THERM	\$/THERM	\$	THERM	\$/THERM	\$
1	October, 2014 Est	35,003	0.00697	244	35,003	0.02112	739
2	September, 2014 Act	24,490	0.00697	171	24,490	0.02150	527
3	September, 2014 Est	(20,996)	0.00697	(146)	(20,996)	0.02150	(451)
4		38,497		268	38,497		814
5	November, 2014 Est	60,001	0.00697	418	60,001	0.01224	734
6	October, 2014 Act	39,530	0.00697	276	39,530	0.02112	835
7	October, 2014 Est	(35,003)	0.00697	(244)	(35,003)	0.02112	(739)
8		64,528		450	64,528		830
9	December, 2014 Est.	82,998	0.00697	579	82,998	0.01825	1,515
10	November, 2014 Act.	71,540	0.00697	499	71,540	0.01224	876
11	November, 2014 Est.	(60,001)	0.00697	(418)	(60,001)	0.01224	(734)
12		94,537		659	94,537		1,656
13	January, 2015 Est	100,004	0.00697	697	100,004	0.01570	1,570
14	December, 2014 Act	95,580	0.00697	666	95,580	0.01825	1,744
15	December, 2014 Est.	(82,998)	0.00697	(579)	(82,998)	0.01825	(1,515)
16		112,586		785	112,586		1,800
17	February, 2015 Est	100,001	0.00697	697	100,001	0.01471	1,471
18	January, 2015 Act	110,980	0.00697	774	110,980	0.01570	1,742
19	January, 2015 Est	(100,004)	0.00697	(697)	(100,004)	0.01570	(1,570)
20		110,977		774	110,977		1,643
21	March, 2015 Est	80,000	0.00697	558	80,000	0.02097	1,678
22	February, 2015 Act	100,000	0.00697	697	100,000	0.01471	1,471
23	February, 2015 Est	(100,001)	0.00697	(697)	(100,001)	0.01471	(1,471)
24		79,999		558	79,999		1,678
25	April, 2015 Est	59,994	0.00226	136	59,994	0.01021	613
26	March, 2015 Act	114,460	0.00226	259	114,460	0.02097	2,400
27	March, 2015 Est	(80,000)	0.00697	(558)	(80,000)	0.02097	(1,678)
28		94,454		(163)	94,454		1,336
29	May, 2015 Est	34,999	0.00226	79	34,999	0.00093	33
30	April, 2015 Act	77,140	0.00226	174	77,140	0.01021	788
31	April, 2015 Est	(59,994)	0.00226	(136)	(59,994)	0.01021	(613)
32		52,145		118	52,145		208
33	June, 2015 Est	25,003	0.00226	57	25,003	0.00093	23
34	May, 2015 Act	55,840	0.00226	126	55,840	0.00093	52
35	May, 2015 Est.	(34,999)	0.00226	(79)	(34,999)	0.00093	(33)
36		45,844		104	45,844		42
37	July, 2015 Est.	25,001	0.00226	57	25,001	0.00093	23
38	June, 2015 Act.	25,150	0.00226	57	25,150	0.00093	23
39	June, 2015 Est	(25,003)	0.00226	(57)	(25,003)	0.00093	(23)
40		25,148		57	25,148		23
41	August, 2015 Est	24,997	0.00226	56	24,997	0.00093	23
42	July, 2015 Act	23,130	0.00226	52	23,130	0.00093	22
43	July, 2015 Est.	(25,001)	0.00226	(57)	(25,001)	0.00093	(23)
44		23,126		52	23,126		21
45	September 2015 Est	25,007	0.00226	57	25,007	0.00093	23
46	August, 2015 Act	22,460	0.00226	51	22,460	0.00093	21
47	August, 2015 Est.	(24,997)	0.00226	(56)	(24,997)	0.00093	(23)
48		22,470		52	22,470		21
49	TOTAL	764,311		3,713	764,311		10,072

Exhibit 1-E
Schedule 5
Sheet 1 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMMODITY REFUNDS RECEIVED
FROM VARIOUS SUPPLIERS

Line No.	Month	Refund	Number of Months		Rate	Amount of Interest	Total
		(1) \$	(2)		(3) %	(4 = 1 x 2 x 3) \$	(5 = 1 + 4) \$
1	September, 2014	0	19	/ 12	6.00%	0	0
2	October	0	18	/ 12	6.00%	0	0
3	November	0	17	/ 12	6.00%	0	0
4	December	0	16	/ 12	6.00%	0	0
5	January, 2015	0	15	/ 12	6.00%	0	0
6	February	0	14	/ 12	6.00%	0	0
7	March	0	13	/ 12	6.00%	0	0
8	April	0	12	/ 12	6.00%	0	0
9	May	0	11	/ 12	6.00%	0	0
10	June	0	10	/ 12	6.00%	0	0
11	July	0	9	/ 12	6.00%	0	0
12	August	0	8	/ 12	6.00%	0	0
13	September	<u>0</u>	7	/ 12	6.00%	<u>0</u>	<u>0</u>
14	TOTAL	<u><u>0</u></u>				<u><u>0</u></u>	<u><u>0</u></u>

Witness N. M. Paloney

Exhibit 1-E
Schedule 5
Sheet 2 of 2

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEMAND REFUNDS RECEIVED
FROM VARIOUS SUPPLIERS

<u>Line No.</u>	<u>Month</u>	<u>Refund</u>	<u>Number of Months</u>	<u>Rate</u>	<u>Amount of Interest</u>	<u>Total</u>
		(1)	(2)	(3)	(4 = 1 x 2 x 3)	(5 = 1 + 4)
		\$		%	\$	\$
1	September, 2014	0	19 / 12	6.00%	0	0
2	October	0	18 / 12	6.00%	0	0
3	November	0	17 / 12	6.00%	0	0
4	December	0	16 / 12	6.00%	0	0
5	January, 2015	0	15 / 12	6.00%	0	0
6	February	0	14 / 12	6.00%	0	0
7	March	0	13 / 12	6.00%	0	0
8	April	0	12 / 12	6.00%	0	0
9	May	0	11 / 12	6.00%	0	0
10	June	0	10 / 12	6.00%	0	0
11	July	0	9 / 12	6.00%	0	0
12	August	0	8 / 12	6.00%	0	0
13	September	<u>0</u>	7 / 12	6.00%	<u>0</u>	<u>0</u>
14	TOTAL	<u><u>0</u></u>			<u><u>0</u></u>	<u><u>0</u></u>